

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018
(UNAUDITED)**

POPULATION LAST CENSUS	<u>71,045</u>
NET VALUATION TAXABLE 2018	<u>7,724,406,428</u>
MUNICODE	<u>0409</u>

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
MUNICIPALITIES – AUGUST 10, 2018**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICE

Township _____ of Cherry Hill County of Camden

SEE BACK COVER FOR INDEX AND INSTRUCTIONS. DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature: Michelle Samalonis
Title: _____

(This must be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I Michelle Samalonis am the Chief Financial Officer, License #N-0680, of the Township of Cherry Hill, County of Camden and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at June 30, 2018, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of June 30, 2018.

Prepared by Chief Financial Officer: No

Signature	<u>Michelle Samalonis</u>
Title	_____
Address	<u>820 Mercer Street</u> <u>Cherry Hill, NJ 08002</u>
Phone Number	<u>856-432-8738</u>
Email	<u>msamalonis@chtownship.com</u>

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township Of Cherry Hill as of June 30, 2018 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures no matters came to my attention that caused me to believe that the Annual Financial Statement for the year end June 30, 2018 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures, or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Todd Saler

Registered Municipal Accountant
Bowman & Company LLP

Firm Name
601 White Horse Road
Voorhees, NJ 08043

Address
8567822889

Phone Number
tsaler@bowmanllp.com

Email

Certified by me
8/6/2018

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "**procedural deficiencies**" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2019.

The undersigned certifies that this municipality has compiled in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Cherry Hill
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet Item(s) # 8 of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Cherry Hill
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

21-6000523
 Fed I.D. #
 Cherry Hill
 Municipality
 Camden
 County

**Report of Federal and State Financial Assistance
 Expenditures of Awards**

Fiscal Year Ending: June 30, 2018

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
Total	<u>\$166,872.69</u>	<u>\$799,491.58</u>	<u>\$547,899.80</u>

Type of Audit required by OMB Uniform Guidance and N.J. Circular 15-08-OMB: Single Audit

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB Uniform Guidance and N.J. Circular 15-08 OMB.

The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

- (1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Michelle Samalonis
 Signature of Chief Financial Officer

8/9/2018
 Date

IMPORTANT!
READ INSTRUCTIONS
INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Cherry Hill, County of Camden during the year 2018.

I have therefore removed from this statement the sheets pertaining only to utilities

Signature: _____
Name: _____
Title: _____

(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2017

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2018 and filed with the County Board of Taxation on January 10, 2018 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$7,762,771,171

Michael Raio

SIGNATURE OF TAX ASSESSOR
Cherry Hill

MUNICIPALITY
Camden

COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS OF JUNE 30, 2018**

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Receivables with Full Reserves		
Revenue Accounts Receivable	80,184.01	
Due from Animal Control Fund	5,943.40	
Delinquent Taxes	21,680.53	
Tax Title Liens	521,352.84	
Property Acquired by Taxes	2,223,077.00	
Contract Sales Receivable		
Mortgage Sales Receivable		
Subtotal Receivables with Full Reserves	2,852,237.78	0.00
Cash Liabilities		
Due to State of New Jersey		47,556.00
Reserve for Encumbrances		2,304,152.10
Accounts Payable		113,344.09
Prepaid Taxes		4,497,240.70
Tax Overpayments		7,799.54
Due to County for Payments in Lieu of Taxes		7,367.96
Due to Trust Other Funds		483.82
Due to General Capital Fund		153,998.66
Due to Sewer Utility Operating Fund		438.59
Due to Municipal Open Space Trust Fund		3,189.40
Appropriation Reserves		5,511,098.08
Due to State of New Jersey - Senior Citizens & Veterans Deductions		
Local District School Tax Payable		
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		
Special District Taxes Payable		5,182,028.32
State Library Aid		
Subtotal Cash Liabilities	0.00	17,828,697.26
Current Fund Total		
Cash	44,535,879.90	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions	303,367.20	
Deferred Charges	0.00	
Deferred School Taxes		
Reserve for Receivables		2,852,237.78
School Taxes Deferred		
Fund Balance		27,010,549.84
Total	47,691,484.88	47,691,484.88

**POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

Accounts #1 and #2*
AS OF JUNE 30, 2018

Title of Account	Debit	Credit
Cash Public Assistance #1		
Cash Public Assistance #2		
Total		

**POST CLOSING TRIAL BALANCE –
FEDERAL AND STATE GRANTS**

AS OF JUNE 30, 2018

Title of Account	Debit	Credit
Reserve for Encumbrances		171,757.85
Cash	129,347.01	
Federal and State Grants Receivable	833,951.77	
Appropriated Reserves for Federal and State Grants		650,565.30
Unappropriated Reserves for Federal and State Grants		140,975.63
	963,298.78	963,298.78

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must be Separately Stated)
AS OF JUNE 30, 2018

Title of Account	Debit	Credit
Trust Assessment Fund		
Cash		
Deferred Charges		
Assessment Bonds		
Assessment Notes		
Fund Balance		
Total Trust Assessment Fund		
Animal Control Fund		
Due to State of New Jersey		63.60
Due to Current Fund		5,943.40
Due to Trust Other Funds		38,325.40
Cash	1.31	
Deferred Charges	44,331.09	
Total Animal Control Fund	44,332.40	44,332.40
Trust Other Fund		
Due from Animal Control Fund	38,325.40	
Due from Current Fund	483.82	
COAH Fees Receivable	137,365.88	
Due from US Dept. of Housing and Urban Development - Grants Receivable	270,560.46	
Housing and Rehabilitation Loans Receivable	1,471,149.99	
COAH Mortgages Receivable	120,079.00	
Payroll Deductions Payable		233,000.97
Reserve for COAH Fees Receivable		137,365.88
Miscellaneous Trust Escrows		7,325,636.54
Miscellaneous Trust Reserves		9,032,303.62
Reserve for Housing and Rehabilitation Loans Receivable		1,471,149.99
Reserve for US Department of Housing and Urban Development Funds		352,928.21
Reserve for COAH Mortgages Receivable		120,079.00
Appropriation Reserves - Library		317,514.13
Reserve for Encumbrances - Library		107,625.58
Payroll Deductions Payable - Library		43,334.35
Federal, State and Other Grants -- Appropriated - Library		60.52
Fund Balance - Library		508,455.82
Fiduciary Reserves - Library		186,901.58
Cash	17,798,391.64	
Deferred Charges		
Total	19,836,356.19	19,836,356.19
Municipal Open Space Trust Fund		
Reserve for Open Space Trust Fund		1,575,758.45
Due from Current Fund	3,189.40	
Cash	1,572,569.05	
Total Municipal Open Space Trust Fund	1,575,758.45	1,575,758.45

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2017:	(1)	<u>\$28,375.00</u>
	X	<u>25%</u>
	(2)	<u>\$7,093.75</u>
Municipal Public Defender Trust Cash Balance June 30, 2018:	(3)	<u>\$25,493.74</u>

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: $3 - (1 + 2) =$ _____ \$

The undersigned certifies that the municipality has complied with the regulations governing Municipal Public Defender as required under Public Law 1998, C. 256.

Chief Financial Officer:	<u>Michelle Samalonis</u>
Signature:	<u>Michelle Samalonis</u>
Certificate #:	<u>N-0680</u>
Date:	<u>8/9/2018</u>

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount June 30, 2017 Per Audit Report	Receipts	Disbursements	Balance as of June 30, 2018
Developers' Escrow Fund	\$1,075,648.50	\$778,446.71	756,255.58	\$1,097,839.63
Rent Review Consulting Escrow Fees	\$41,923.48	\$		\$41,923.48
Recycling	\$256,688.26	\$69,259.10	101,454.16	\$224,493.20
COAH Affordable Housing Fees (Housing Impact Fees)	\$4,241,492.70	\$258,025.19	1,044,911.02	\$3,454,606.87
Affordable Housing -- Other	\$75,000.00	\$		\$75,000.00
Reserve for Forfeited Property: State	\$51,024.35	\$56,853.01	38,102.80	\$69,774.56
Reserve for Forfeited Property: Federal	\$197,186.29	\$153,737.86	87,960.32	\$262,963.83
Reserve for Forfeited Property: Local	\$5,136.52	\$130.27	1,418.00	\$3,848.79
Cherry Hill Alliance on Alcohol and Drug Abuse	\$6,950.75	\$1,782.00	365.00	\$8,367.75
Donations: Recreation Events Sponsorship	\$69,254.47	\$79,173.68	52,910.44	\$95,517.71
Donations				
Donations: Community Policing	\$626.93	\$350.00		\$976.93
Police Outside Employment: Other	\$83,972.76	\$1,501,387.94	1,489,084.56	\$96,276.14
Police Outside Employment: TCDI Study	\$4,094.00	\$	4,094.00	\$0.00
Haddonfield Road				
Police Outside Employment: PJ Whelihan's	\$702.20	\$911.69	781.49	\$832.40
Police Outside Employment: Taylor's Bar & Grill	\$1,974.48	\$		\$1,974.48
Police Outside Employment: New Jersey Division of Motor Vehicles	\$10,507.33	\$122,354.05	132,861.38	\$0.00
Police Outside Employment: Vera Nightclub	\$933.04	\$7,715.90	7,718.08	\$930.86
Outside Employment				
Police Donations: Police Department (George H. Croft)	\$11,766.69	\$1,860.00	2,803.99	\$10,822.70
Police Donations: Cherry Hill Police Department	\$9,710.96	\$		\$9,710.96
Public Defender's Fees	\$30,219.57	\$25,804.17	30,530.00	\$25,493.74
Plant A Tree	\$	\$		\$0.00
POAA Fees	\$1,435.00	\$414.00	1,687.00	\$162.00
Snow Removal	\$797,231.49	\$272,846.40	272,189.93	\$797,887.96

Purpose	Amount June 30, 2017 Per Audit Report	Receipts	Disbursements	Balance as of June 30, 2018
Camden County - Rabbit Run / Cropwell Road	\$5,200.00	\$		\$5,200.00
Recreation Commission	\$317,771.18	\$429,283.68	342,342.15	\$404,712.71
Barclay Farm	\$51,161.37	\$16,209.84	29,203.82	\$38,167.39
Property Insurance Fund	\$1,157,480.17	\$820,821.92	1,099,413.69	\$878,888.40
Worker's Compensation Insurance Fund	\$1,273,850.75	\$999,961.70	851,202.82	\$1,422,609.63
Adopt-A-Highway	\$24,521.50	\$20,000.00	41,200.00	\$3,321.50
Street Opening Deposits	\$84,911.60	\$53,960.00	61,645.00	\$77,226.60
Premiums Received at Tax Sale	\$6,475,400.00	\$3,986,700.00	4,697,600.00	\$5,764,500.00
Reserve for Tax Title Lien Redemptions	\$	\$8,969,494.25	8,969,494.25	\$0.00
Contributions for Improvement Costs	\$401,612.19	\$22,618.44	214,077.00	\$210,153.63
Performance Guarantees: Ord. 66-46	\$129,052.30	\$	2,700.00	\$126,352.30
Performance Guarantees: Other	\$668,971.67	\$585,966.08	107,833.74	\$1,147,104.01
Performance Guarantees: Seasonal Merchandise	\$	\$300.00		\$300.00
Unemployment Fund	\$31,399.64	\$4,211.44	779.39	\$34,831.69
Gift Fund	\$33,950.07	\$14,735.09	7,093.54	\$41,591.62
Isaac and Bessie Yellenberg Fund	\$1,274.44	\$12.39		\$1,286.83
William Paradee Memorial Fund	\$4,578.47	\$44.49		\$4,622.96
Vivian Riley Memorial Fund	\$540.13	\$5.25		\$545.38
Judy Goldman Memorial Fund	\$1,520.30	\$14.76		\$1,535.06
The Exchange Club	\$3,589.99	\$29.53	1,695.00	\$1,924.52
Restricted Gifts and Donations	\$1,652.22	\$16.05		\$1,668.27
Anti-Trust Settlement Fund	\$9.03	\$0.06		\$9.09
Eastwood Memorial Fund	\$353.09	\$3.44		\$356.53
Capital Expenses Fund	\$158,679.00	\$1,371.60	61,520.97	\$98,529.63
Totals	\$17,800,958.88	\$19,256,811.98	\$20,512,929.12	\$16,544,841.74

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO
LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2017	Receipts		Other	Disbursements	Balance June 30, 2018
		Assessments and Liens	Current Budget			
Assessment Serial Bond Issues						
Assessment Bond Anticipation Note Issues						
Other Liabilities						
Trust Surplus						
Trust Surplus						0.00
Less Assets "Unfinanced"						
Totals	0.00	0.00	0.00		0.00	0.00

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS OF JUNE 30, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	24,926,115.99	
Bonds and Notes Authorized but Not Issued		24,926,115.99
Due from Camden County Improvement Authority	24.39	
Due from Current Fund	153,998.66	
Deferred Charges to Future Taxation - Funded	60,636,507.34	
Deferred Charges to Future Taxation - Unfunded	56,801,925.99	
Contracts and Retainage Payable		15,956,557.86
Reserve for Payment of Debt		737,997.80
Reserve for Due from Camden County Improvement Authority		24.39
Grants Receivable	96,609.29	
NJEIT Loans		2,971,507.34
Cash	302,157.95	
Deferred Charges		
General Capital Bonds		55,790,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		31,875,810.00
Assessment Notes		
Loans Payable		
Loans Payable		
Improvement Authorizations - Funded		1,518.00
Improvement Authorizations - Unfunded		8,612,669.08
Capital Improvement Fund		0.04
Down Payments on Improvements		
Capital Surplus		170,139.11
Camden County Improvement Authority (CCIA) LOAN		1,875,000.00
Total	142,917,339.61	142,917,339.61

CASH RECONCILIATION JUNE 30, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Sewer Utility Operating	169,901.64	5,411,435.16		5,581,336.80
Sewer Utility Capital	1,000.00	227,188.88	44.97	228,143.91
Sewer Utility Assessment Trust		6,073.19	6,073.19	0.00
Current	148,637.64	50,241,484.01	5,854,241.75	44,535,879.90
Public Assistance #1**				0.00
Public Assistance #2**				0.00
Federal and State Grant Fund		129,347.01		129,347.01
Trust - Assessment				0.00
Trust - Dog License	1,500.40	6,155.91	7,655.00	1.31
Trust - Other	4,939,576.36	13,313,104.57	454,289.29	17,798,391.64
Municipal Open Space Trust Fund		1,572,569.05		1,572,569.05
Capital - General	1,000.00	301,946.50	788.55	302,157.95
Total	5,261,616.04	71,209,304.28	6,323,092.75	70,147,827.57

* - Include Deposits In Transit

** - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at June 30, 2018.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at June 30, 2018.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR

CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: Michelle Samalonis Title: _____

CASH RECONCILIATION JUNE 30, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Animal Control Fund	6,155.91
Barclay Farmstead Fund	37,850.96
Block Grant	82,367.75
Cultural Arts Fund	23,278.33
Current Fund	45,309,893.22
Disbursement Fund	291,952.98
General Capital Fund	301,946.50
Housing Impact Fee	
Payroll Account	1,632.48
Payroll Agency Account	254,731.40
Recreation Account	294,945.01
HUD Section 8 Program	
Sewer Assessment Fund	6,073.19
Sewer Utility Capital Fund	227,188.88
Sewer Utility Operating Fund	5,411,435.16
Property Liability Insurance Fund	879,247.34
Developers Escrow Account	1,033,299.78
Trust Other Fund	6,339,385.48
Workers Compensation Fund	925,294.32
Workers Compensation Claims Payment Fund	190.23
State Municipal Forfeited Fund	69,774.56
Tax Collector Account	4,768,984.82
Tax Title Lien Account	336,126.99
Health Insurance Fund	3,441,345.00
Payroll Account - Library	45,872.11
Current Fund - Library	2,515.92
Operating Fund - Library	930,989.38
Unemployment -Library	35,395.72
Anti-Trust Settlement Account -Library	9.09
Exchange Club Trust Fund	1,924.52
Restricted Gifts and Donations	1,668.27
Gift Trust Fund	40,952.59
Judy Gold Memorial Trust Fund	1,535.06
William J Paradee Memorial Trust Fund	4,622.96
Vivian B. Riley Memorial Trust Fund	545.38
Isaac and Bessie Yellenberg Memorial Trust Fund	1,286.83
Capital Expenses Trust Fund	98,529.63
Eastwood Memorial Fund - Library	356.53
Total	71,209,304.28

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance July 1, 2017	2018 Budget Revenue Realized	Received	Canceled	Other	Balance June 30, 2018	Other Grant Receivable Description
Justice Assistance Grant (JAG)	33,123.00		33,123.00			0.00	Accrued
Distracted Driving Crackdown Grant	5,500.00		5,500.00			0.00	Accrued
DWI Crackdown Enforcement Grant	38,168.12		38,168.12		56,210.00	56,210.00	Accrued
HOME Investment Partnership Program Grant	300,000.00					300,000.00	Accrued
Click it or Ticket	5,500.00		5,500.00		5,500.00	5,500.00	Accrued
Pedestrian Education and Enforcement Grant	8,993.12		12,591.10		16,500.00	12,902.02	Accrued
Handicapped Recreational Opportunities Grant FY-17	20,000.00		20,000.00			0.00	Accrued
Municipal Alliance on Alcohol and Drug Abuse	35,472.79		58,059.89		54,094.96	31,507.86	Accrued
Safe and Secure Communities Program	37,500.00		60,000.00		60,000.00	37,500.00	Accrued
Recreation Trail Camden County -- Erlton Park	24,000.00					24,000.00	Accrued
Recreational Trails Program Grant - FY17	24,000.00					24,000.00	Accrued
Recreational Facilities Enhancement Grants - Kenilworth Park	16,800.32					16,800.32	Accrued
Recreational Facilities Enhancement Grants - Ashland Playground	25,000.00					25,000.00	Accrued
Recreational Facilities Enhancement Grants - Columbia Lake Park	25,000.00					25,000.00	Accrued
Recreational Facilities Enhancement Grants - DeCou Playground	25,000.00					25,000.00	
Recreational Facilities Enhancement Grants - Croft Farm Wildlife Observation Deck	25,000.00					25,000.00	
Delaware Valley Regional Planning Commission: TCDI Woodcrest Station Transit-Oriented Development Grant	60,000.00		34,976.27			25,023.73	

Grant	Balance July 1, 2017	2018 Budget Revenue Realized	Received	Canceled	Other	Balance June 30, 2018	Other Grant Receivable Description
Camden County -- Croft Farm Arts Center Grant	25,000.00					25,000.00	Accrued
Camden County Historic Preservation -- Barclay Farmstead Grant	10,000.00		4,735.00			5,265.00	
Camden County Open Space Grant	25,000.00		10,757.16			14,242.84	
Alcohol Education and Rehabilitation Grant			73.23		73.23	0.00	Accrued
State Body Armor Grant			11,346.59		11,346.59	0.00	Accrued
Federal Body Armor Grant			45,847.75		45,847.75	0.00	Accrued
Drunk Driving Enforcement Fund			22,882.11		22,882.11	0.00	Accrued
Recreational Facilities Enhancement Grants - Dalessio Playground					25,000.00	25,000.00	Accrued
Recreational Facilities Enhancement Grants - DeCou Park					25,000.00	25,000.00	Accrued
Recreational Facilities Enhancement Grants - Jeremy Kane Park					25,000.00	25,000.00	Accrued
COPS in Shop Grant			3,000.00		7,400.00	4,400.00	Accrued
Historic Preservation - Bonnie's Bridge					50,000.00	50,000.00	Accrued
Target National Night Out Grant			1,000.00		1,000.00	0.00	Accrued
Office of Emergency Management - EMAA Grant			9,400.00		9,400.00	0.00	Accrued
Recycling Tonnage Grant			136,941.80		136,941.80	0.00	Accrued
Distracted Driving Crackdown Grant - U Drive U Text U Pay Grant					6,600.00	6,600.00	Accrued
Recreation for Individuals with Disabilities					20,000.00	20,000.00	Accrued
Drive Sober Get Pulled Over - Labor Day Crackdown			5,500.00		5,500.00	0.00	Accrued
Drive Sober Get Pulled Over - Year End Holiday Crackdown			5,500.00		5,500.00	0.00	Accrued
Clean Communities Grant			140,975.63		140,975.63	0.00	Accrued

Grant	Balance July 1, 2017	2018 Budget Revenue Realized	Received	Canceled	Other	Balance June 30, 2018	Other Grant Receivable Description
Total	769,057.35	0.00	665,877.65	0.00	730,772.07	833,951.77	

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance July 1, 2017	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance June 30, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Federal Body Armor Grant	6,801.12		45,847.75	54,988.87		2,340.00	0.00	Prior Year Encumbered
DWI Crackdown Enforcement Grant	51,211.87		56,210.00	90,714.44			16,707.43	
HOME Investmeent Partnership Program Grant	375,000.00			45,658.25			329,341.75	
FEMA Grant	12,000.00			12,000.00			0.00	
Justice Assistance Grant				33,123.00		33,123.00	0.00	Prior Year Encumbered
Alcohol Education and Rehabilitation Grant	2,182.13		73.23	2,462.13		280.00	73.23	Prior Year Encumbered
Drunk Driving Enforcement Grant	65,169.06		22,882.11	6,597.65			81,453.52	
Clean Communities Program	0.00	147,341.27		148,341.27		1,000.00	0.00	Prior Year Encumbered
Handicapped Recreational Opportunities Grant FY-17	24,000.00			24,000.00			0.00	
Body Armor Replacement Grant			11,346.59	13,460.19		2,113.60	0.00	Prior Year Encumbered
Recreational Trails Program Grant - FY17	24,000.00			24,000.00			0.00	
Recreational Trails Program Grant - FY14	5,009.04			3,287.73		1,893.16	3,614.47	Prior Year Encumbered
Recycling Tonnage Grant	177,910.04		136,941.80	227,960.67		450.00	87,341.17	Prior Year Encumbered
Safe and Secure Communities	22,500.00		60,000.00	60,000.00			22,500.00	
Municipal Alliance on Alcoholism and Drug Abuse--2017				14,589.90	67.38	14,657.28	0.00	Prior Year Encumbered
Recreational Facilities Enhancement Grants - Kenilworth Park	16,800.32						16,800.32	
Recreational Facilities Enhancement Grants - Ashland Playground	25,000.00			25,000.00			0.00	

Grant	Balance July 1, 2017	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance June 30, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Recreational Facilities Enhancement Grants - Columbia Lake Park	25,000.00						25,000.00	
Recreational Facilities Enhancement Grants - DeCou Playground	25,000.00			25,000.00			0.00	
Recreational Facilities Enhancement Grants - Croft Farm Wildlife Observation Deck	25,000.00			25,000.00			0.00	
Walmart Community Grant	2,500.00			2,500.00			0.00	
Camden County Historic Preservation - Barclay Farmstead	10,000.00			10,000.00			0.00	
TCDI-Woodcrest Station Transit-Oriented Development Grant	45,940.67			45,340.86		1,890.76	2,490.57	Prior Year Encumbered
Camden County Open Space - Colwick Trail	25,000.00			10,757.16			14,242.84	
Municipal Alliance on Alcoholism and Drug Abuse --2018		67,618.70		67,618.70			0.00	
Click it or Ticket			5,500.00	5,500.00			0.00	
Recreation for Individuals with Disabilities Grant		4,000.00	20,000.00	24,000.00			0.00	
Recreational Facilities Enhancement Grants - Dalessio Playground		25,000.00		25,000.00			0.00	
Recreational Facilities Enhancement Grants - DeCou Park		25,000.00		25,000.00			0.00	
Recreational Facilities Enhancement Grants - Jeremy Kane Park		25,000.00		25,000.00			0.00	
COPS in Shop Grant		3,000.00	4,400.00	7,400.00			0.00	
Historic Preservation - Bonnie's Bridge			50,000.00				50,000.00	
Target National Night Out Grant			1,000.00				1,000.00	

Grant	Balance July 1, 2017	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance June 30, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Office of Emergency Management - EMAA Grant			9,400.00	9,400.00			0.00	
Drive Sober Get Pulled Over - Labor Day Crackdown			5,500.00	5,500.00			0.00	
Drive Sober Get Pulled Over - Year End Holiday Crackdown			5,500.00	5,500.00			0.00	
Distracted Driving Crackdown Grant - U Drive U Text U Pay Grant			6,600.00	6,600.00			0.00	
Pedestrian Education & Enforcement Grant		16,500.00		16,500.00			0.00	
Total	966,024.25	313,459.97	441,201.48	1,127,800.82	67.38	57,747.80	650,565.30	

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance July 1, 2017	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance June 30, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Clean Communities Grant	147,341.27	147,341.27			140,975.63		140,975.63	
Alcohol Education and Rehabilitation Grant			73.23		73.23		0.00	
Safe and Secure Communities Grant			60,000.00		60,000.00		0.00	
State Body Armor Grant			11,346.59		11,346.59		0.00	
Federal Body Armor Grant			45,847.75		45,847.75		0.00	
Municipal Alliance on Alcoholism and Drug Abuse--2018		54,094.96			54,094.96		0.00	
Click it or Ticket			5,500.00		5,500.00		0.00	
Drunk Driving Enforcement Fund			22,882.11		22,882.11		0.00	
DWI Crackdown Enforcement Grant			56,210.00		56,210.00		0.00	
Recreational Facilities Enhancement Grants - Dalessio Playground		25,000.00			25,000.00		0.00	
Recreational Facilities Enhancement Grants - DeCou Park		25,000.00			25,000.00		0.00	
Recreational Facilities Enhancement Grants - Jeremy Kane Park		25,000.00			25,000.00		0.00	
COPS in Shop Grant		3,000.00	4,400.00		7,400.00		0.00	
Historic Preservation - Bonnie's Bridge			50,000.00		50,000.00		0.00	
Target National Night Out Grant			1,000.00		1,000.00		0.00	
Office of Emergency Management - EMAA Grant			9,400.00		9,400.00		0.00	
Recycling Tonnage Grant			136,941.80		136,941.80		0.00	

Grant	Balance July 1, 2017	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance June 30, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Distracted Driving Crackdown Grant - U Drive U Text U Pay Grant			6,600.00		6,600.00		0.00	
Recreation for Individuals with Disabilities			20,000.00		20,000.00		0.00	
Pedestrian Education and Enforcement		16,500.00			16,500.00		0.00	
Drive Sober Get Pulled Over - Labor Day Crackdown			5,500.00		5,500.00		0.00	
Drive Sober Get Pulled Over - Year End Holiday Crackdown			5,500.00		5,500.00		0.00	
Total	147,341.27	295,936.23	441,201.48	0.00	730,772.07	0.00	140,975.63	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance July 1, 2017		
School Tax Payable # 85001-00		
School Tax Deferred (Not in excess of 50% of Levy - 2016 -2017) 85002-00		
Prepaid Beginning Balance		
Levy School Year July 1,2017 - June 30, 2018		172,293,758.00
Levy Calendar Year 2018		
Paid	172,293,758.00	
Balance June 30, 2018		
School Tax Payable # 85003-00	0.00	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85004-00	0.00	
Prepaid Ending Balance		
Total	172,293,758.00	172,293,758.00

Amount Deferred at during year _____

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance July 1, 2017		
2018 Levy 85105-00		772,441.00
Added and Omitted Levy		3,189.40
Interest Earned		
Expenditures	775,630.40	
Balance June 30, 2018 85046-00	0.00	
Total	775,630.40	775,630.40

REGIONAL SCHOOL TAX

	Debit	Credit
Balance July 1, 2017		
School Tax Payable 85031-00		
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85032-00		
Prepaid Beginning Balance		
Levy School Year July 1, 2017 - June 30, 2018		
Levy Calendar Year 2018		
Paid		
Balance June 30, 2018		
School Tax Payable 85033-00		
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85034-00	0.00	
Prepaid Ending Balance		
Total	0.00	0.00

Amount Deferred at during Year _____
 # Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance July 1, 2017		
School Tax Payable 85041-00		
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85042-00		
Prepaid Beginning Balance		
Levy School Year July 1, 2017 - June 30, 2018		
Levy Calendar Year 2018		
Paid		
Balance June 30, 2018		
School Tax Payable 85043-00		
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85044-00	0.00	
Prepaid Ending Balance		
Total	0.00	0.00

Amount Deferred at during year _____
 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

		Debit	Credit
Balance July 1, 2017			
County Taxes	80003-01		
Due County for Added and Omitted Taxes	80003-02		
2018 Levy			
General County	80003-03		69,496,652.78
County Library	80003-04		
County Health			
County Open Space Preservation			1,694,435.56
Due County for Added and Omitted Taxes	80003-05		288,548.33
Paid		71,479,636.67	
Balance June 30, 2018			
County Taxes		0.00	
Due County for Added and Omitted Taxes		0.00	
Total		71,479,636.67	71,479,636.67

Paid for Regular County Levies 71,191,088.34

Paid for Added and Omitted Taxes 288,548.33

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance July 1, 2017	80003-06		
2018 Levy: (List Each Type of District Tax Separately - see Footnote)			
Fire District			22,566,752.06
Total 2018 Levy	80003-07		22,566,752.06
Paid	80003-08	17,384,723.74	
Balance June 30, 2018	80003-09	5,182,028.32	
Total		22,566,752.06	22,566,752.06

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	Debit	Credit
Balance July 1, CY (Credit)		
State Library Aid Received in CY (Credit)		
Expended (Debit)		
Balance June 30, 2018	0.00	
Total	0.00	0.00

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance July 1, CY (Credit)		
State Library Aid Received in CY (Credit)		
Expended (Debit)		
Balance June 30, 2018	0.00	
Total	0.00	0.00

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A 40:54-35)

Balance July 1, CY (Credit)		
State Library Aid Received in CY (Credit)		
Expended (Debit)		
Balance June 30, 2018	0.00	
Total	0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance July 1, CY (Credit)		
State Library Aid Received in CY (Credit)		
Expended (Debit)		
Balance June 30, 2018	0.00	
Total	0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated 80101-	8,611,104.77	8,611,104.77	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Adopted Budget	16,253,953.29	19,290,502.61	3,036,549.32
Added by NJS40A:4-87	441,201.48	441,201.48	0.00
Total Miscellaneous Revenue Anticipated 80103-	16,695,154.77	19,731,704.09	3,036,549.32
Receipts from Delinquent Taxes 80104-	10,000.00	37,240.75	27,240.75
Amount to be Raised by Taxation:			
(a) Local Tax for Municipal Purposes 80105-	41,500,849.78		
(b) Addition to Local District School Tax 80106-			
(c) Minimum Library Tax 80107-	2,732,119.16		
County Only: Total Raised by Taxation			
Total Amount to be Raised by Taxation 80107-	44,232,968.94	46,280,479.26	2,047,510.32
Total	69,549,228.48	74,660,528.87	5,111,300.39

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash 80108-00		311,963,050.20
Amount to be Raised by Taxation		
Local District School Tax 80109-00	172,293,758.00	
Regional School Tax 80119-00		
Regional High School Tax 80110-00		
County Taxes 80111-00	71,191,088.34	
Due County for Added and Omitted Taxes 80112-00	288,548.33	
Special District Taxes 80113-00	22,566,752.06	
Municipal Open Space Tax 80120-00	775,630.40	
Reserve for Uncollected Taxes 80114-00		1,433,206.19
Deficit in Required Collection of Current Taxes (or) 80115-00		
Balance for Support of Municipal Budget (or) 80116-00	46,280,479.26	
*Excess Non-Budget Revenue (see footnote) 80117-00		
*Deficit Non-Budget Revenue (see footnote) 80118-00		
Total	313,396,256.39	313,396,256.39

* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2018

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget	Realized	Excess of Deficit
Alcohol Education and Rehabilitation Grant	73.23	73.23	0.00
Safe and Secure Communities Grant	60,000.00	60,000.00	0.00
State Body Armor Grant	11,346.59	11,346.59	0.00
Federal Body Armor Grant	45,847.75	45,847.75	0.00
Click it or Ticket	5,500.00	5,500.00	0.00
Drunk Driving Enforcement Fund	22,882.11	22,882.11	0.00
DWI Crackdown Enforcement Grant	56,210.00	56,210.00	0.00
COPS in Shop Grant	4,400.00	4,400.00	0.00
Historic Preservation - Bonnie's Bridge	50,000.00	50,000.00	0.00
Target National Night Out Grant	1,000.00	1,000.00	0.00
Office of Emergency Management - EMAA Grant	9,400.00	9,400.00	0.00
Recycling Tonnage Grant	136,941.80	136,941.80	0.00
Distracted Driving Crackdown Grant - U Drive U Text U Pay	6,600.00	6,600.00	0.00
Recreation for Individuals with Disabilities	20,000.00	20,000.00	0.00
Drive Sober Get Pulled Over - Labor Day Crackdown	5,500.00	5,500.00	0.00
Drive Sober Get Pulled Over - Year End Holiday Crackdown	5,500.00	5,500.00	0.00
	441,201.48	441,201.48	0.00

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature _____ Michelle Samalonis

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted	80012-01	69,108,027.00
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	441,201.48
Appropriated for 2018 (Budget Statement Item 9)	80012-03	69,549,228.48
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	69,549,228.48
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	69,549,228.48
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	62,274,875.89
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,433,206.19
Reserved	80012-10	5,511,098.08
Total Expenditures	80012-11	69,219,180.16
Unexpended Balances Cancelled (see footnote)	80012-12	330,048.32

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL
DISTRICT SCHOOL PURPOSES
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

2018 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2018 OPERATION
CURRENT FUND

	Debit	Credit
Unexpended Balances of CY Budget Appropriations		330,048.32
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		3,036,549.32
Sale of Municipal Assets (Credit)		65,002.14
Excess of Anticipated Revenues: Delinquent Tax Collections		27,240.75
Unexpended Balances of PY Appropriation Reserves (Credit)		5,971,797.67
Excess of Anticipated Revenues: Required Collection of Current Taxes		2,047,510.32
Prior Years Interfunds Returned in CY (Credit)		6,037.24
Miscellaneous Revenue Not Anticipated		551,730.98
Cancellation of Reserves for Federal and State Grants (Credit)		67.38
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Interfund Advances Originating in CY (Debit)	5,541.52	
Deferred School Tax Revenue: Balance July 1, CY		
Cancellation of Federal and State Grants Receivable (Debit)		
Deferred School Tax Revenue: Balance June 30, CY		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)		
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Refund of Prior Year Revenue (Debit)	750.00	
Deficit in Anticipated Revenues: Delinquent Tax Collections	0.00	
Deficit in Anticipated Revenues: Required Collection of Current Taxes	0.00	
Surplus Balance	12,029,692.60	
Deficit Balance		
	12,035,984.12	12,035,984.12

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Administration Fee - Senior Citizen and Veteran Tax Deduction	10,684.08
Miscellaneous	1,571.80
NJ DMV Inspection Fines	2,653.25
Rental of Equipment and Facilities	1,955.31
Energy Credits	27,950.00
Various Refunds	6,503.79
Excess Workers Compensation	15,516.59
Refund of Prior Year Expense	30,000.00
Kennedy Hospital PILOT	333,555.75
Forfeited TTL Premiums & Redemptions	49,424.24
Cancellation of Outstanding Checks	3,895.31
Tax Collector: Photocopies	19,135.43
Tax Collector: Duplicate Bills Fees	4,796.05
Tax Collector: Miscellaneous	17,340.00
Tax Collector: Maintenance Charges	26,749.38
Total Amount of Miscellaneous Revenues Not Anticipated	551,730.98

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Balance July 1, CY (Credit)		23,591,962.01
Excess Resulting from CY Operations		12,029,692.60
Amount Appropriated in the CY Budget - Cash	8,611,104.77	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Surplus Balance - To Surplus		
Balance June 30, 2018 80014-05	27,010,549.84	
	35,621,654.61	35,621,654.61

**ANALYSIS OF BALANCE JUNE 30, 2018
(FROM CURRENT FUND – TRIAL BALANCE)**

Cash		44,535,879.90
Investments		
Sub-Total		44,535,879.90
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	17,828,697.26
Cash Surplus	80014-09	26,707,182.64
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	303,367.20
Deferred Charges #	80014-12	0.00
Cash Deficit	80014-13	0.00
Total Other Assets	80014-14	303,367.20
	80014-15	27,010,549.84

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	288,447,172.98
	(Abstract of Ratables)	82113-00	
2.	Amount of Levy Special District Taxes	82102-00	22,566,752.06
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	1,175,895.17
5a.	Subtotal 2018 Levy	312,189,820.21	
5b.	Reductions due to tax appeals **		
5c.	Total 2018 Tax Levy	82106-00	312,189,820.21
6.	Transferred to Tax Title Liens	82107-00	70,919.02
7.	Transferred to Foreclosed Property	82108-00	
8.	Remitted, Abated or Canceled	82109-00	134,170.46
9.	Discount Allowed	82110-00	
10.	Collected in Cash: In 2017	82121-00	698,228.15
	In 2018 *	82122-00	309,199,851.13
	Homestead Benefit Revenue	82124-00	1,546,091.69
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	518,879.23
	Total to Line 14	82111-00	311,963,050.20
11.	Total Credits		312,168,139.68
12.	Amount Outstanding June 30, 2018	83120-00	21,680.53
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	99.9274 82112-00	

Note: Did Municipality Conduct Accelerated Tax Sale or Tax Levy Sale? Yes

14.	Calculation of Current Taxes Realized in Cash:		
	Total of Line 10		311,963,050.20
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		
	To Current Taxes Realized in Cash		311,963,050.20

Note A: In showing the above percentage the following should be noted: Where Item 5 shows \$312,189,820.21, and Item 10 shows \$311,963,050.20, the percentage represented by the cash collections would be \$311,963,050.20 / \$312,189,820.21 or 99.9274. The correct percentage to be shown as Item 13 is 99.9274%.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2018 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

**SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY
FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS**

	Debit	Credit
Balance July 1, CY: Due From State of New Jersey (Debit)	303,192.01	
Balance July 1, CY: Due To State of New Jersey (Credit)		
Sr. Citizens Deductions Per Tax Billings (Debit)	115,500.00	
Veterans Deductions Per Tax Billings (Debit)	412,000.00	
Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	14,000.00	
Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		22,620.77
Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
Received in Cash from State (Credit)		518,704.04
Balance June 30, 2018		303,367.20
	844,692.01	844,692.01

Calculation of Amount to be included on Sheet 22, Item
10- 2018 Senior Citizens and Veterans Deductions

Allowed

Line 2	115,500.00
Line 3	412,000.00
Line 4	14,000.00
Sub-Total	541,500.00
Less: Line 7	22,620.77
To Item 10	518,879.23

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING
(N.J.S.A. 54:3-27)**

		Debit	Credit
Balance July 1, 2017			
Taxes Pending Appeals			
Interest Earned on Taxes Pending Appeals			
Contested Amount of 2018 Taxes Collected which are Pending State Appeal			
Interest Earned on Taxes Pending State Appeals			
Budget Appropriation			
Cash Paid to Appellants (Including 5% Interest from Date of Payment			
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			
Balance June 30, 2018			
Taxes Pending Appeals*			
Interest Earned on Taxes Pending Appeals			

*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by June 30, 2018

Carol Redmond

 Signature of Tax Collector
 T1216 8/9/2018

 License # Date

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2019 MUNICIPAL BUDGET**

		Year 2019	Year 2018	
1. Total General Appropriations for 2019 Municipal Budget Item 8 (L) (Exclusive of Reserve for Uncollected Taxes Statement)	80015-	69,533,706.63		
2. Local District School Tax -	Actual 80016- Estimate 80017-	175,752,928.00	172,293,758.00	
3. Regional School District Tax -	Actual 80025- Estimate 80026-			
4. Regional High School Tax – School Budget	Actual 80018- Estimate 80019-			
5. County Tax	Actual 80020- Estimate 80021-	71,508,245.31	71,191,088.34	
6. Special District Taxes	Actual 80022- Estimate 80023-	23,232,760.32	22,566,752.06	
7. Municipal Open Space Tax	Actual 80027- Estimate 80028-	776,277.00	775,630.40	
8. Total General Appropriations & Other Taxes	80024-01	340,803,917.26		
9. Less: Total Anticipated Revenues from 2019 in Municipal Budget (Item 5)	80024-02	26,474,844.68		
10. Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	314,329,072.58		
11. Amount of item 10 Divided by 99.55% Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	[820034-04] 80024-05		315,749,947.34	
Analysis of Item 11:				
Local District School Tax (Amount Shown on Line 2 Above)	175,752,928.00		* Must not be stated in an amount less than "actual" Tax of year 2018. ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2018 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.	
Regional School District Tax (Amount Shown on Line 3 Above)				
Regional High School Tax (Amount Shown on Line 4 Above)				
County Tax (Amount Shown on Line 5 Above)	71,508,245.31			
Special District Tax (Amount Shown on Line 6 Above)	23,232,760.32			
Municipal Open Space Tax (Amount Shown on Line 7 Above)	776,277.00			
Tax in Local Municipal Budget	44,479,736.71			
Total Amount (see Line 11)	271,270,210.63			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	1,420,874.76		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		69,533,706.63		
Item 12 - Appropriation: Reserve for Uncollected Taxes			70,954,581.39	
Amount to be Raised by Taxation in Municipal Budget	80024-07		44,479,736.71	

ACCELERATED TAX SALE - CHAPTER 99

Calculation To Utilize Proceeds In Current Budget As Deduction
To Reserve For Uncollected Taxes Appropriation

A.	Reserve for Uncollected Taxes (sheet 25, Item 12)		\$1,420,874.76
B.	Reserve for Uncollected Taxes Exclusion Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of Collection (Item 16)	\$	
C.	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [(2019 Estimated Total Levy - 2018 Total Levy)/2018 Total Levy]	%	
D.	Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]		\$0.00
E.	Net Reserve for Uncollected Taxes Appropriation in Current Budget		\$1,420,874.76
	(A-D)		

2019 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1.	Subtotal General Appropriations (item8(L) budget sheet 29)		69,533,706.63
2.	Taxes not Included in the budget (AFS 25, items 2 thru 7)		\$
	Total		\$
3.	Less: Anticipated Revenues (item 5, budget sheet 11)		26,474,844.68
4.	Cash Required		\$
5.	Total Required at <u> \$1,420,874.76 </u> (items 4+6)		<u> \$1,420,874.76 </u>
6.	Reserve for Uncollected Taxes (item E above)		<u> 1,420,874.76 </u>

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance July 1, 2017		494,898.11	
	A. Taxes	83102-00 22,436.26		
	B. Tax Title Liens	83103-00 472,461.85		
2.	Cancelled			
	A. Taxes	83105-00		11,102.43
	B. Tax Title Liens	83106-00		
3.	Transferred to Foreclosed Tax Title Liens:			
	A. Taxes	83108-00		
	B. Tax Title Liens	83109-00		
4.	Added Taxes			
5.	Added Tax Title Liens			
6.	Adjustment between Taxes (Other than current year)			
	A. Taxes - Transfers to Tax Title Liens	83104-00		
	B. Tax Title Liens - Transfers from Taxes	83107-00		
7.	Balance Before Cash Payments			483,795.68
8.	Totals		494,898.11	494,898.11
9.	Collected:			37,240.75
	A. Taxes	83116-00 11,333.83		
	B. Tax Title Liens	83117-00 25,906.92		
10.	Interest and Costs - 2018 Tax Sale		3,878.89	
11.	2018 Taxes Transferred to Liens		70,919.02	
12.	2018 Taxes		21,680.53	
13.	Balance June 30, 2018			543,033.37
	A. Taxes	83121-00 21,680.53		
	B. Tax Title Liens	83122-00 521,352.84		
14.	Totals		580,274.12	580,274.12

15. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 9 divided by Item No. 7) is 7.6976

16. Item No. 14 multiplied by percentage 41,800.54 And represents the shown above is _____ maximum amount that may be anticipated in 2019.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

	Debit	Credit
Balance July 1, CY (Debit)	2,223,077.00	
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Adjustment to Assessed Valuation (Debit)		
Adjustment to Assessed Valuation (Credit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Mortgage (Credit)		
Sales: Loss on Sales (Credit)		
Sales: Gain on Sales (Debit)		
Balance June 30, 2018		2,223,077.00
	2,223,077.00	2,223,077.00

CONTRACT SALES

	Debit	Credit
Balance July 1, CY (Debit)		
CY Sales from Foreclosed Property (Debit)		
Collected * (Credit)		
Balance June 30, 2018		0.00
	0.00	0.00

MORTGAGE SALES

	Debit	Credit
Balance July 1, CY (Debit)		
CY Sales from Foreclosed Property (Debit)		
Collected * (Credit)		
Balance June 30, 2018		0.00
	0.00	0.00

Analysis of Sale of Property:	\$0.00
*Total Cash Collected in 2018 Realized in 2018 Budget	(84125-00)
To Results of Operation	0.00

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

Caused By	Amount June 30, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at June 30, 2018
Deficit from Operations	\$	\$	\$0.00	\$0.00
Trust Assessment	\$	\$	\$	\$0.00
Animal Control Fund	\$38,746.67	\$38,746.67	\$44,331.09	\$44,331.09
Trust Other	\$	\$	\$	\$0.00
Capital -	\$	\$	\$	\$0.00
Subtotal Current Fund	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Trust Fund	\$38,746.67	\$38,746.67	\$44,331.09	\$44,331.09
Subtotal Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00
Total Deferred Charges	\$38,746.67	\$38,746.67	\$44,331.09	\$44,331.09

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

Date	Purpose	Amount
		\$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor Of	On Account Of	Date Entered	Amount	Appropriated for in Budget of Year 2019
			\$	

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICI- PAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized	Balance June 30, 2017	Reduced in 2018		Balance June 30, 2018
					By 2018 Budget	Cancelled by Resolution	
Totals					80025-00	80026-00	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Michelle Samalonis
Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance June 30, 2018 must be entered here and then raised in the 2019 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD

N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized	Balance June 30, 2017	Reduced in 2018		Balance June 30, 2018
					By 2018 Budget	Cancelled by Resolution	
Totals					80027-00	80028-00	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55 et seq. and N.J.S.A 40A:4-55.13 et seq. are recorded on this page

Michelle Samalonis
Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column Balance June 30, 2018 must be entered here and then raised in the 2019 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS
MUNICIPAL GENERAL CAPITAL BONDS**

	Debit	Credit	2019 Debt Service
Outstanding July 1, CY (Credit)		62,885,000.00	
Issued (Credit)			
Paid (Debit)	7,095,000.00		
Cancelled (Debit)			
Outstanding June 30, 2018	80033-04	55,790,000.00	
		62,885,000.00	
2019 Bond Maturities – General Capital Bonds		80033-05	7,345,000.00
2019 Interest on Bonds	80033-06	2,128,418.76	

ASSESSMENT SERIAL BONDS

Outstanding July 1, CY (Credit)			
Issued (Credit)			
Paid (Debit)			
Outstanding June 30, 2018	80033-10	0.00	
		0.00	0.00
2019 Bond Maturities – General Capital Bonds		8003-11	
2019 Interest on Bonds	80033-12		

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

8033-15

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR LOANS
MUNICIPAL GREEN ACRES TRUST LOAN

		Debit	Credit	2019 Debt Service
Outstanding July 1, CY (Credit)				
Issued (Credit)				
Paid (Debit)				
Outstanding June 30,2018	80033-04	0.00		
		0.00	0.00	
2019 Loan Maturities			80033-05	
2019 Interest on Loans			80033-06	
Total 2019 Debt Service for Loan			80033-13	

GREEN ACRES TRUST LOAN

Outstanding January 1, CY (Credit)				
Issued (Credit)				
Paid (Debit)				
Outstanding June 30,2018	80033-10	0.00		
		0.00	0.00	
2019 Loan Maturities			80033-11	
2019 Interest on Loans			80033-12	
Total 2019 Debt Service for Loan			8033-13	

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR LOANS**

NJEIT Loans

	Debit	Credit	2019 Debt Service
Outstanding July 1, 2017		3,269,695.87	
Issued			
Paid	298,188.53		
Outstanding June 30, 2018	2,971,507.34		
2019 Loan Maturities			304,283.60
2019 Interest on Loans			37,975.47
Total 2019 Debt Service for Loan			342,259.07

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR LOANS**

Camden County Improvement Authority (CCIA) LOAN

	Debit	Credit	2019 Debt Service
Outstanding July 1, 2017		2,205,000.00	
Issued			
Paid	330,000.00		
Outstanding June 30, 2018	1,875,000.00		
2019 Loan Maturities			340,000.00
2019 Interest on Loans			76,043.00
Total 2019 Debt Service for Loan			416,043.00

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS

	Debit	Credit	2019 Debt Service
Outstanding July 1, CY (Credit)			
Paid (Debit)			
Outstanding June 30, 2018	80034-03	0.00	
	0.00	0.00	
2019 Bond Maturities – Term Bonds		80034-04	
2019 Interest on Bonds		80034-05	

Type 1 School Serial Bond

Outstanding January 1, CY (Credit)			
Issued (Credit)			
Paid (Debit)			
Outstanding June 30, 2018	80034-09	0.00	
		0.00	0.00
2019 Interest on Bonds	80034-10		
2019 Bond Maturities – Serial Bonds		80034-11	
Total "Interest on Bonds – Type 1 School Debt Service"		80034-12	

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total				

2019 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

	Outstanding June 30, 2018	2019 Interest Requirement
	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding June 30, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
Various Capital Improvements	8,294,000.00	10/23/2014	7,775,064.00	10/16/2018	3.00	518,935.00	232,604.00	10/16/2018
Various Capital Improvements	4,808,800.00	10/21/2015	4,808,800.00	10/16/2018	3.00	311,303.00	143,863.27	10/16/2018
Various Capital Improvements	8,900,102.00	10/19/2016	8,900,102.00	10/16/2018	3.00		266,261.38	10/16/2018
Acquire the Leasehold Interest in the Cherry Hill Library from the CCIA	6,907,450.00	6/8/2017	5,525,960.00	6/5/2019	3.00		165,318.30	6/5/2019
Various Capital Improvements	4,865,884.00	10/17/2017	4,865,884.00	10/16/2018	3.00		145,571.03	10/16/2018
	33,776,236.00		31,875,810.00			830,238.00	953,617.98	

80051-01

80051-02

Memo: Type I School Notes should be separately listed and totaled.

Memo: Refunding Bond Anticipation Notes should be separately listed and totaled.

* " Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding June 30, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	

80051-01

80051-02

Assessment Notes with an original date of issue of June 30, 2016 or prior must be appropriated in full in the 2019 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding June 30, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			
		80051-01	80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance – July 1, 2017		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – June 30, 2018	
	Funded	Unfunded					Funded	Unfunded
08-03 Road Improvement, Sidewalk/ Handicap Accessible Upgrades and Drainage Projects				78,035.46	78,035.46			
09-09 Road Improvement, Traffic Signal, and Public Grounds Improvement								
09-10 Various Equipment and Upgrades, and Various Improvements to Parks, Building and Recreation Sites								
10-08 Various Equipment and Upgrades, and Various Improvements to PW, Code Enforcement, and Comm.				54,440.07	30,878.56			23,561.51
11-08 Municipal/Police Department Equipment, IT, Parks, Vehicles				152,024.16	78,983.80			73,040.36
11-09 Improvements, Sidewalks, Drainage				3,599.37	2,599.37			1,000.00
11-27 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings		10,540.28		162,748.86	173,180.11			109.03
11-28 Road and Sidewalk Improvements, Storm Drainage and Bank Stabilization Projects		757.55		111,587.10	108,250.65			4,094.00
12-26 Road and Sidewalk Improvements, Storm Drainage Projects		334,698.21		83,172.79	416,245.23			1,625.77
12-27 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings		39,557.30		294,814.83	307,743.82			26,628.31

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance – July 1, 2017		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – June 30, 2018	
	Funded	Unfunded					Funded	Unfunded
13-28 Sidewalk and Trail Projects Improvements		59,956.28		525,728.65	576,845.16			8,839.77
13-29 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings		82,471.93		893,983.65	948,013.79			28,441.79
14-17 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings		272,342.51		2,075,723.18	2,108,948.03			239,117.66
14-18 Road and Sidewalk Improvements, Storm Drainage Projects		233,820.22		478,681.56	630,105.45			82,396.33
15-18 Township Equipment, Police Department Equipment, Information Technology Equipment, Various Improvements to Parks, Recreation Sites		529,516.06		970,663.75	1,333,518.51			166,661.30
15-19 Road Improvements, Sidewalk Improvements, Traffic Signal Upgrades and Storm Drainage Projects		648,469.29		1,273,979.46	1,104,594.59			817,854.16
15-21 Two Synthetic Turf Multi-Use Recreational Fields at Cherry Hill High School East and Cherry Hill High School West	1,518.00						1,518.00	
16-15 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings		1,959,577.07		1,113,038.44	2,926,404.54			146,210.97
16-16 Road Improvements, Sidewalk Improvements, Traffic Signal Upgrades and Storm Drainage Projects		1,000,929.35		588,834.00	871,583.47			718,179.88
17-08 Acquire the Leasehold Interest in the Cherry Hill Public Library from the Camden County Improvement Authority		95.79		16,600.00	16,600.00			95.79

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance – July 1, 2017		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – June 30, 2018	
	Funded	Unfunded					Funded	Unfunded
17-09 Public Safety Communications Project	175,000.00	3,324,991.00			2,510,652.75			989,338.25
17-15 Township Equipment, Information Technology Equipment, Various Improvements to Parks, Recreation Sites and Buildings and Improvements to Variou			2,972,030.00		2,917,089.30			54,940.70
17-16 Road Improvements, Sidewalk Improvements, Traffic Signal Upgrades and Storm Drainage Projects			4,221,702.50		1,091,169.00			3,130,533.50
17-17 Acquisition of Certain Lands in the Township			2,300,000.00		200,000.00			2,100,000.00
Total	176,518.00	8,497,722.84	9,493,732.50	8,877,655.33	18,431,441.59	0.00	1,518.00	8,612,669.08

**GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		Debit	Credit
Balance July 1, CY (Credit)			0.16
Received from CY Budget Appropriation * (Credit)			465,336.63
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)			
Appropriated to Finance Improvement Authorizations (Debit)		465,336.75	
Balance June 30, 2018	80031-05	0.04	
		465,336.79	465,336.79

* The full amount of the 2018 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

**GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

		Debit	Credit
Balance July 1, CY (Credit)			
Received from CY Budget Appropriation * (Credit)			
Received from CY Emergency Appropriation * (Credit)			
Appropriated to Finance Improvement Authorizations (Debit)			
Balance June 30, 2018	80030-05	0.00	
		0.00	0.00

*The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2018
AND DOWN PAYMENTS (N.J.S. 40A:2-11) GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
17-15 Township Equipment, Information Technology Equipment, Variuos Improvements to Parks, Recreation Sites and Buildings and Improvements to	2,972,030.00	2,823,428.50	148,601.50	148,601.50
17-16 Road Improvements, Sidewalk Improvements, Traffic Signal Upgrades and Storm Drainage Projects	4,221,702.50	3,832,967.25	201,735.25	201,735.25
17-17 Acquisition of Certain Lands in the Township	2,300,000.00	2,185,000.00	115,000.00	115,000.00
Total	9,493,732.50	8,841,395.75	465,336.75	465,336.75

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS YEAR – 2018**

		Debit	Credit
Balance July 1, CY (Credit)			170,139.11
Premium on Sale of Bonds (Credit)			
Funded Improvement Authorizations Canceled (Credit)			
Miscellaneous - Premium on Sale of Serial Bonds (Credit)			
Appropriated to Finance Improvement Authorizations (Debit)			
Appropriated to CY Budget Revenue (Debit)			
Balance June 30, 2018	80029-04	170,139.11	
		170,139.11	170,139.11

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;
Outstanding June 30, 2018 _____
2. Amount of Cash in Special Trust Fund as of June 30, 2018(Note A) _____
3. Amount of Bonds Issued Under Item 1
Maturing in 2019 _____
4. Amount of Interest on Bonds with a
Covenant - 2019 Requirement _____
5. Total of 3 and 4 - Gross Appropriation _____
6. Less Amount of Special Trust Fund to be Used _____
7. Net Appropriation Required _____

NOTE A - This amount to be supported by confirmation from bank or banks
Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached here to item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2019 appropriation column.

**MUNICIPALITIES ONLY
IMPORTANT**

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete
(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)

A.

1. Total Tax Levy for the Year 2018 was	312,189,820.21
2. Amount of Item 1 Collected in 2018 (*)	311,963,050.20
3. Seventy (70) percent of Item 1	218,532,874.15

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2018?
Answer YES or NO: Yes
2. Have payments been made for all bonded obligations or notes due on or before December 31,2018?
Answer YES or NO: Yes
If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

C.

- Does the appropriation required to be included in the 2019 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?
Answer YES or NO: No

D.

1. Cash Deficit 2017	
2. 4% of 2017 Tax Levy for all purposes: Levy	
3. Cash Deficit 2018	
4. 4% of 2018 Tax Levy for all purposes: Levy	0.00

E.

Unpaid	2017	2018	Total
1. State Taxes	\$	\$	\$
2. County Taxes	\$	\$0.00	\$0.00
3. Amounts due Special Districts	\$	\$5,182,028.32	\$5,182,028.32
Amounts due School Districts for Local School Tax	\$	\$0.00	\$0.00

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2018, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**Post Closing
Trial Balance - Sewer Utility Fund**

AS OF JUNE 30, 2018

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Utility Operating Fund		
Cash Liabilities		
Reserve for Encumbrances		94,633.02
Accounts Payable		13,348.88
Prepaid Sewer Rents		10,430.55
Appropriation Reserves		348,916.27
Accrued Interest on Bonds, Loans and Notes		226,014.37
Subtotal Cash Liabilities	0.00	693,343.09
Receivables Offset with Reserves		
Due from Current Fund	438.59	
Assessments Receivable	160,217.07	
Reserve for Assessments Receivable		160,217.07
Cash	5,581,336.80	
Investments		
Consumer Accounts Receivable	2,349.06	
Liens Receivable	180.64	
Deferred Charges		
Reserve for Consumer Accounts and Lien Receivable		2,529.70
Fund Balance		4,888,432.30
Total Operating Fund	5,744,522.16	5,744,522.16

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

Post Closing
Trial Balance - Sewer Utility Fund
AS OF JUNE 30, 2018
Operating and Capital Sections
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Utilities Capital Fund		
Fixed Capital	41,112,163.75	
Fixed Capital Authorized and Uncompleted	14,026,350.00	
Reserve for Encumbrances		5,381,146.09
Contracts Payable		860,349.77
Retained Percentage Due Contractors		8,607.72
Reserve for Amortization		28,247,163.75
Reserve for Deferred Amortization		419,320.00
Estimated Proceeds Bonds and Notes	8,550,253.00	
Bonds and Notes Authorized but Not Issued		8,550,253.00
Cash	228,143.91	
Deferred Charges		
Bond Anticipation Notes Payable		5,056,777.00
Serial Bonds Payable		12,865,000.00
Improvement Authorizations - Funded		
Improvement Authorizations - Unfunded		2,526,694.33
Capital Improvement Fund		1,599.00
Capital Surplus		
Total Capital Fund	63,916,910.66	63,916,910.66

Post-Closing Trial Balance
Sewer Utility Assessment Trust Funds
IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS OF JUNE 30, 2018

Title of Account	Debit	Credit
Cash		
Assessment Notes		
Assessment Serial Bonds		
Fund Balance		
Total Trust Assessment Fund		

**Analysis of Sewer Utility Assessment Trust Cash and Investments
Pledged to Liabilities and Surplus**

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2017	Receipts			Disbursements	Balance June 30, 2018
		Assessments and Liens	Operating Budget	Other		
Assessment Serial Bond Issues:						
Assessment Bond Anticipation Notes						
Other Liabilities						
Sewer Utility Operating Fund	2.94				2.94	0.00
Trust Surplus						
Trust Surplus	6,065.62				6,065.62	0.00
Less Assets "Unfinanced"						
Total	6,068.56	0.00	0.00		6,068.56	0.00

**Schedule of Sewer Utility Budget - 2018
Budget Revenues**

Source		Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	91301	763,179.38	763,179.38	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302			
Rents	91303	3,800,000.00	4,177,748.37	377,748.37
Miscellaneous Revenue Anticipated	91304	10,000.00	57,263.68	47,263.68
Miscellaneous				
Sewer Connection Fees		25,000.00	459,126.20	434,126.20
Sewer Assessment Fund Balance		6,065.62	6,065.62	0.00
Added by N.J.S. 40A:4-87: (List)				
Subtotal Additional Miscellaneous Revenues		31,065.62	465,191.82	434,126.20
Subtotal		4,604,245.00	5,463,383.25	859,138.25
Deficit (General Budget)	91306			
	91307	4,604,245.00	5,463,383.25	859,138.25

Statement of Budget Appropriations

Appropriations	
Adopted Budget	4,604,245.00
Total Appropriations	4,604,245.00
Add: Overexpenditures	
Total Overexpenditures	

Total Appropriations & Overexpenditures	4,604,245.00
Deduct Expenditures	
Paid or Charged	4,204,218.80
Reserved	348,916.27
Surplus	
Total Surplus	
Total Expenditure & Surplus	4,553,135.07
Unexpended Balance Cancelled	51,109.93

**Statement of 2018 Operation
Sewer Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

Section 1:

Revenue Realized	5,463,383.25	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled	485,476.16	
Total Revenue Realized		5,948,859.41
Expenditures		
Paid or Charged	4,204,218.80	
Reserved	348,916.27	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	548.80	
Overexpenditure of Appropriation Reserves		
Total Expenditures	4,553,683.87	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,553,683.87
Excess		1,395,175.54
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	1,395,175.54	
Deficit		
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	0.00	

Section 2:

The following Item of 2017 Appropriation Reserves Canceled in 2018 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2017 for an Anticipated Deficit in the Sewer Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	485,476.16	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		485,476.16

Results of 2018 Operations – Sewer Utility

	Debit	Credit
Refund of Prior Year Revenue (Debit)	548.80	
Excess in Anticipated Revenues		859,138.25
Unexpended Balances of Appropriations		51,109.93
Miscellaneous Revenue Not Anticipated		
Unexpended Balances of PY Appropriation Reserves *		485,476.16
Deficit in Anticipated Revenue		
Operating Deficit - to Trial Balance		
Operating Excess	1,395,175.54	
Operating Deficit		
Total Results of Current Year Operations	1,395,724.34	1,395,724.34

Operating Surplus– Sewer Utility

	Debit	Credit
Balance July 1, CY (Credit)		4,256,436.14
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Excess in Results of CY Operations		1,395,175.54
Amount Appropriated in CY Budget - Cash	763,179.38	
Balance June 30, 2018	4,888,432.30	
Total Operating Surplus	5,651,611.68	5,651,611.68

Analysis of Balance June 30, 2018

(From Utility – Trial Balance)

Cash		5,581,336.80
Investments		
Interfund Accounts Receivable		438.59
Subtotal		5,581,775.39
Deduct Cash Liabilities Marked with "C" on Trial Balance		693,343.09
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		4,888,432.30
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		4,888,432.30

Schedule of Sewer Utility Accounts Receivable

Balance June 30, 2017		\$3,579.03
Increased by:		
Rents Levied		\$4,176,429.81
Decreased by:		
Collections	\$4,177,309.78	
Overpayments applied	350.00	
Transfer to Utility Lien	\$	
Other		\$4,177,659.78
Balance June 30, 2018		\$2,349.06

Schedule of Sewer Utility Liens

Balance June 30, 2017		\$263.59
Increased by:		
Transfers from Accounts Receivable	\$350.00	
Penalties and Costs	\$5.64	
Other	\$	
		\$355.64
Decreased by:		
Collections	\$438.59	
Other	\$	
		\$438.59
Balance June 30, 2018	\$180.64	

**Deferred Charges
- Mandatory Charges Only -
Sewer Utility Fund**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55)

Caused by	Amount June 30, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at June 30, 2018
	\$	\$	\$	\$
Total Operating	\$	\$	\$	\$
Total Capital	\$	\$	\$	\$

*Do not include items funded or refunded as listed below.

**Emergency Authorizations Under N.J.S. 40A:4-47 Which Have Been
Funded or Refunded Under N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

Date	Purpose	Amount
		\$

Judgements Entered Against Municipality and Not Satisfied

In Favor Of	On Account Of	Date Entered	Amount	Appropriated for in Budget of Year 2019
			\$	

**Schedule of Bonds Issued and Outstanding
and 2019 Debt Service for Bonds**
Sewer UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding July 1, CY (Credit)			
Issued (Credit)			
Paid (Debit)			
Outstanding June 30, 2018	0.00		
	0.00	0.00	
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

Sewer Utility Capital Bonds

	Debit	Credit	2019 Debt Service
Balance July 1, CY (Credit)		13,975,000.00	
Outstanding July 1, CY (Credit)			
Issued (Credit)			
Paid (Debit)	1,110,000.00		
Outstanding June 30, 2018	12,865,000.00		
	13,975,000.00	13,975,000.00	
2019 Bond Maturities – Capital Bonds			1,150,000.00
2019 Interest on Bonds		412,087.50	

Interest on Bonds – Sewer Utility Budget

2019 Interest on Bonds (*Items)	412,087.50	
Less: Interest Accrued to 6/30/2018 (Trial Balance)	118,136.46	
Subtotal	293,951.04	
Add: Interest to be Accrued as of 6/30/2019	259,970.77	
Required Appropriation 2019		553,921.81

List of Bonds Issued During 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

**Schedule of Loans Issued and Outstanding
and 2019 Debt Service for Loans**

Sewer UTILITY LOAN

Loan	Outstanding July 1, 2017	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding June 30, 2018	Loan Maturities	Interest on Loans

Interest on Loans – Sewer Utility Budget

2019 Interest on Loans (*Items)	
Less: Interest Accrued to 6/30/2018 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 6/30/2019	
Required Appropriation 2019	

List of Loans Issued During 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

Debt Service Schedule for Utility Notes (Other than Utility Assessment Notes)

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding June 30, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Date Interest Computed to
						For Principal	For Interest	
Various Sewer Utility Capital Improvements	2,414,032.00	10/23/2014	2,381,287.00	10/16/2018	3.00	32,744.00	71,240.17	10/16/2018
Various Sewer Utility Capital Improvements	380,032.00	10/21/2015	380,368.00	10/16/2018	3.00	5,049.00	11,379.34	10/16/2018
Various Sewer Utility Capital Improvements	1,230,340.00	10/19/2016	1,230,340.00	10/16/2018	3.00		36,807.67	10/16/2018
Various Sewer Utility Capital Improvements	1,064,782.00	10/17/2017	1,064,782.00	10/16/2018	3.00		31,854.73	10/16/2018
	5,089,186.00		5,056,777.00			37,793.00	151,281.91	

Important: If there is more than one utility in the municipality, identify each note.

All notes with an original date of issue of 2016 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTERST ON NOTES – Sewer UTILITY BUDGET	
2019 Interest on Notes	\$151,281.91
Less: Interest Accrued to 6/30/2018 (Trial Balance)	107,877.91
Subtotal	\$43,404.00
Add: Interest to be Accrued as of 6/30/2019	\$
Required Appropriation - 2019	\$43,404.00

Debt Service Schedule for Utility Assessment Notes

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding June 30, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	

Important: If there is more than one utility in the municipality, identify each note.

Utility Assessment Notes with an original date of issue of June 30, 2016 or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

Schedule of Capital Lease Program Obligations

Purpose	Amount of Obligation Outstanding June 30, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			

Schedule of Improvement Authorizations (Utility Capital Fund)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - July 1, 2017		2018 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance June 30, 2018	
	Funded	Unfunded					Funded	Unfunded
06-05 Various Sanitary Sewer Improvements				10,754.75	10,754.75			
07-01 Various Sanitary Sewer Improvements				122,258.66	122,258.66			
08-04 Various Sanitary Sewer Improvements		214,000.00		474,441.97	688,441.97			
09-08 Various Sanitary Sewer Improvements and Equipment Purchases		12,833.75		446,546.64	459,380.39			
10-07 Various Sanitary Sewer Improvements and Equipment Purchases		140,064.60		143,763.40	283,828.00			
11-07 Various Sanitary Sewer Improvements		6,013.04		390,988.77	397,001.81			
11-29 Various Sanitary Sewer Improvements		24,908.89		835,332.79	835,702.51			24,539.17
12-28 Various Sanitary Sewer Improvements and Equipment Purchases		106,657.05		881,934.27	939,595.60			48,995.72
13-30 Various Sanitary Sewer Improvements and Equipment Purchases		1,042,310.36		312,924.85	354,240.53			1,000,994.68
15-20 Miscellaneous Sanitary Sewer Improvements		1,117,810.00		349,430.00	1,467,240.00			
16-17 Miscellaneous Sanitary Sewer Improvements		1,647,500.00		352,359.00	892,694.24			1,107,164.76

17-18 Miscellaneous Sanitary Sewer Improvements			743,650.00		398,650.00			345,000.00
Total	0.00	4,312,097.69	743,650.00	4,320,735.10	6,849,788.46	0.00	0.00	2,526,694.33

Sewer Utility Capital Fund
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, CY (Credit)		1,599.00
Received from CY Budget Appropriation * (Credit)		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance June 30, 2018	1,599.00	
	1,599.00	1,599.00

Sewer Utility Capital Fund
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, CY (Credit)		
Received from CY Budget Appropriation (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance June 30, 2018	0.00	
	0.00	0.00

*The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

Utility Fund
 CAPITAL IMPROVEMENTS AUTHORIZED IN 2018
 AND
 DOWN PAYMENTS (N.J.S. 40A:2-11)
 UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Miscellaneous Sanitary Sewer Improvements	743,650.00	743,650.00		
	743,650.00	743,650.00	0.00	0.00

Sewer Utility Capital Fund
Statement of Capital Surplus
 YEAR 2018

	Debit	Credit
Balance July 1, CY (Credit)		
Premium on Sale of Bonds (Credit)		
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Appropriated to CY Budget Revenue (Debit)		
Balance June 30, 2018	0.00	
	0.00	0.00

