

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2017  
(UNAUDITED)**

|                            |                      |
|----------------------------|----------------------|
| POPULATION LAST CENSUS     | <u>30,561</u>        |
| NET VALUATION TAXABLE 2017 | <u>2,796,637,101</u> |
| MUNICODE                   | <u>0802</u>          |

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES – JANUARY 26, 2018  
MUNICIPALITIES - FEBRUARY 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 Deptford \_\_\_\_\_ County of Gloucester \_\_\_\_\_

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: Kimberly Kwasizur  
Title: Director of Finance/Chief Finance Officer

(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 Kimberly Kwasizur am the Chief Financial Officer, License #N-0833, of the Township of Deptford, County of Gloucester and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2017, 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 December 31, 2017.

Prepared by Chief Financial Officer: Yes

|              |                                                  |
|--------------|--------------------------------------------------|
| Signature    | <u>Kimberly Kwasizur</u>                         |
| Title        | <u>Director of Finance/Chief Finance Officer</u> |
| Address      | <u>1011 Cooper St.<br/>Deptford, NJ 08096</u>    |
| Phone Number | _____                                            |
| Email        | <u>kbastien@deptford-nj.org</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 Deptford as of December 31, 2017 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 came to my attention that caused me to believe that the Annual Financial Statement for the year end December 31, 2017 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:

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Registered Municipal Accountant

---

Firm Name

---

Address

---

Phone Number

---

Email

Certified by me

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 2018.

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:            | Deptford          |
| Chief Financial Officer: | Kimberly Kwasizur |
| Signature:               | Kimberly Kwasizur |
| Certificate #:           |                   |
| Date:                    | 2/10/2018         |

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet Item(s) # 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:            | Deptford |
| Chief Financial Officer: |          |
| Signature:               |          |
| Certificate #:           |          |
| Date:                    |          |

216000532  
 Fed I.D. #  
 Deptford  
 Municipality  
 Gloucester  
 County

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

Fiscal Year Ending: December 31, 2017

|       | (1)<br>Federal Programs<br>Expended<br>(administered by<br>the State) | (2)<br>State Programs<br>Expended | (3)<br>Other Federal<br>Programs Expended |
|-------|-----------------------------------------------------------------------|-----------------------------------|-------------------------------------------|
| Total | <u>\$130,100.00</u>                                                   | <u>\$364,923.68</u>               | <u>\$18,088.59</u>                        |

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

Financial Statement Audit Performed in Accordance with Government Auditing Standards (Yellow Book)

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.

Kimberly Kwasizur  
 Signature of Chief Financial Officer

2/10/2018  
 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 Deptford, County of Gloucester during the year 2017.

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

|            |                                                  |
|------------|--------------------------------------------------|
| Signature: | <u>Kimberly Kwasizur</u>                         |
| Name:      | <u>Kimberly Kwasizur</u>                         |
| Title:     | <u>Director of Finance/Chief Finance Officer</u> |

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

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**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 \$2,812,813,930

|                           |
|---------------------------|
| <u>Gloucester County</u>  |
| SIGNATURE OF TAX ASSESSOR |
| <u>Deptford</u>           |
| MUNICIPALITY              |
| <u>Gloucester</u>         |
| COUNTY                    |

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS OF DECEMBER 31, 2017**

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                                     |               |               |
| Maintenance Special Charges                                        | 1,000.78      |               |
| Improvement/Maintenance Liens                                      | 21,205.95     |               |
| Revenue Accounts Receivable                                        | 30,528.33     |               |
| Due from Deptford Township Library                                 | 30,322.82     |               |
| Due from Deptford Township MUA                                     | 4,514.43      |               |
| Delinquent Taxes                                                   | 1,419,890.96  |               |
| Tax Title Liens                                                    | 971,047.65    |               |
| Property Acquired by Taxes                                         | 2,892,000.00  |               |
| Contract Sales Receivable                                          | 0.00          |               |
| Mortgage Sales Receivable                                          | 0.00          |               |
| Subtotal Receivables with Full Reserves                            | 5,370,510.92  | 0.00          |
| Cash Liabilities                                                   |               |               |
| Reserve for Encumbrances                                           |               | 728,923.61    |
| Accounts Payable                                                   |               | 205.47        |
| Prepaid Taxes                                                      |               | 1,668,705.36  |
| Due to Federal and State Grant Fund                                |               | 407,573.88    |
| Due to Trust Other                                                 |               | 202,955.93    |
| Due to State - DCA Fees                                            |               | 13,348.00     |
| Due to State - Marriage License Fees                               |               | 2,525.00      |
| Reserve for Master Plan                                            |               | 32,560.16     |
| Reserve for Insurance Proceeds                                     |               | 19,238.21     |
| Reserve for Insurance Proceeds - Library                           |               | 1,812.32      |
| Deferred Charges                                                   | 105,000.00    |               |
| Appropriation Reserves                                             |               | 2,425,677.90  |
| Due to State of New Jersey - Senior Citizens & Veterans Deductions |               | 3,036.34      |
| Local District School Tax Payable                                  |               | 3,667,625.50  |
| Regional School Tax Payable                                        |               | 0.00          |
| Regional High School Tax Payable                                   |               | 0.00          |
| County Taxes Payable                                               |               | 0.00          |
| Due County for Added and Omitted Taxes                             |               | 111,249.75    |
| Special District Taxes Payable                                     |               | 0.00          |
| State Library Aid                                                  |               | 0.00          |
| Subtotal Cash Liabilities                                          | 105,000.00    | 9,285,437.43  |
| Current Fund Total                                                 |               |               |
| Cash                                                               | 19,504,577.83 |               |
| Due from State of NJ - Senior Citizens & Veterans Deductions       |               |               |
| Deferred School Taxes                                              | 17,255,860.50 |               |
| Reserve for Receivables                                            |               | 5,370,510.92  |
| School Taxes Deferred                                              |               | 17,255,860.50 |
| Fund Balance                                                       |               | 10,324,140.40 |
| Total                                                              | 42,235,949.25 | 42,235,949.25 |

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

Accounts #1 and #2\*  
AS OF DECEMBER 31, 2017

| Title of Account          | Debit | Credit |
|---------------------------|-------|--------|
| Cash Public Assistance #1 | 0.00  |        |
| Cash Public Assistance #2 | 0.00  |        |
| Total                     | 0.00  |        |

**POST CLOSING TRIAL BALANCE –  
FEDERAL AND STATE GRANTS  
AS OF DECEMBER 31, 2017**

| Title of Account                                     | Debit      | Credit     |
|------------------------------------------------------|------------|------------|
| Encumbrances Payable                                 |            | 236,580.37 |
| Due from Current Fund                                | 407,573.88 |            |
| Cash                                                 | 0.00       |            |
| Federal and State Grants Receivable                  | 191,107.32 |            |
| Appropriated Reserves for Federal and State Grants   |            | 307,203.57 |
| Unappropriated Reserves for Federal and State Grants |            | 54,897.26  |
|                                                      | 598,681.20 | 598,681.20 |



**POST CLOSING**  
**TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must be Separately Stated)  
AS OF DECEMBER 31, 2017

| Title of Account                             | Debit               | Credit              |
|----------------------------------------------|---------------------|---------------------|
| Trust Assessment Fund                        |                     |                     |
| Cash                                         | 0.00                |                     |
| Deferred Charges                             | 0.00                |                     |
| Assessment Bonds                             |                     | 0.00                |
| Assessment Notes                             |                     |                     |
| Fund Balance                                 |                     | 0.00                |
| <b>Total Trust Assessment Fund</b>           | <b>0.00</b>         | <b>0.00</b>         |
| Animal Control Fund                          |                     |                     |
| Encumbrances Payable                         |                     | 1,414.59            |
| Reserve for Animal Control Expenditures      |                     | 14,101.29           |
| Cash                                         | 15,515.88           |                     |
| Deferred Charges                             | 0.00                |                     |
| <b>Total Animal Control Fund</b>             | <b>15,515.88</b>    | <b>15,515.88</b>    |
| Trust Other Fund                             |                     |                     |
| Due from Current Fund                        | 202,955.93          |                     |
| Encumbrances                                 |                     | 305,631.86          |
| Reserve for Trust Funds                      |                     | 4,960,512.31        |
| Cash                                         | 5,063,188.24        |                     |
| Deferred Charges                             | 0.00                |                     |
| <b>Total</b>                                 | <b>5,266,144.17</b> | <b>5,266,144.17</b> |
| Municipal Open Space Trust Fund              |                     |                     |
| Cash                                         | 0.00                |                     |
| <b>Total Municipal Open Space Trust Fund</b> | <b>0.00</b>         |                     |

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

|                                                                 |     |                    |
|-----------------------------------------------------------------|-----|--------------------|
| Municipal Public Defender Expended Prior Year 2016:             | (1) | <u>\$10,700.00</u> |
|                                                                 | X   | <u>25%</u>         |
|                                                                 | (2) | <u>\$2,675.00</u>  |
| Municipal Public Defender Trust Cash Balance December 31, 2017: | (3) | <u>\$5,152.00</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>Kimberly Kwasizur</u> |
| Signature:               | <u>Kimberly Kwasizur</u> |
| Certificate #:           | _____                    |
| Date:                    | <u>2/10/2018</u>         |

**SCHEDULE OF TRUST FUND RESERVES**

| Purpose               | Amount Dec. 31, 2016 Per<br>Audit Report | Receipts        | Disbursements   | Balance as of Dec. 31, 2017 |
|-----------------------|------------------------------------------|-----------------|-----------------|-----------------------------|
| See Attached Schedule | \$4,401,518.22                           | \$16,455,384.55 | 15,896,390.46   | \$4,960,512.31              |
| Totals                | \$4,401,518.22                           | \$16,455,384.55 | \$15,896,390.46 | \$4,960,512.31              |

**TOWNSHIP OF DEPTFORD**  
**TRUST - OTHER FUND**  
Statement of Miscellaneous Trust Reserves  
For the Year Ended December 31, 2017

|                                           | Balance<br>Dec. 31, 2016 | Increased by<br>Receipts | Decreased by<br>Disbursements | Balance<br>Dec. 31, 2017 |
|-------------------------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| Payroll Deductions Payable                | \$ 6,535.88              | \$ 5,775,979.91          | \$ 5,771,095.11               | 11,420.68                |
| Community Police Donations                | 12,170.93                | 15,074.70                | 7,572.35                      | \$ 19,673.28             |
| Compensated Sick Fund                     | 334,763.96               | 235,766.88               | 82,380.43                     | 488,150.41               |
| Curb and Sidewalk Deposits                | 19,962.66                | 300.00                   |                               | 20,262.66                |
| Donations - Recreation                    | 226,433.19               | 15,967.90                | 25,189.32                     | 217,211.77               |
| Escrow Deposits                           | 1,030,955.34             | 441,640.91               | 762,046.98                    | 710,549.27               |
| Federal Forfeited Funds                   | 6,444.64                 | 4,257.40                 |                               | 10,702.04                |
| Flexible Spending Account                 | 4,046.71                 | 13,932.18                | 15,062.08                     | 2,916.81                 |
| Housing Impact Trust Fund                 | 1,094,623.32             | 357,585.87               |                               | 1,452,209.19             |
| Multiple Dwelling Emergency Commission    | 55,876.39                | 11.29                    |                               | 55,887.68                |
| Municipal Forfeited Funds                 | 36,208.87                | 11,910.07                | 23,188.20                     | 24,930.74                |
| Net Pay                                   |                          | 7,105,473.60             | 7,105,473.60                  | -                        |
| Outside Employment of Police              | 13,081.17                | 530,304.50               | 535,922.00                    | 7,463.67                 |
| Police Seized Evidence                    | 37,619.12                | 10,199.62                | 1,555.13                      | 46,263.61                |
| Public Defender Fund                      | 130.00                   | 11,770.00                | 6,948.00                      | 4,952.00                 |
| Recreation Commission                     | 118,274.69               | 135,162.56               | 103,232.88                    | 150,204.37               |
| Program Escrow Recycling                  | 93,382.67                | 4,781.95                 | 12,745.50                     | 85,419.12                |
| Storm Recovery                            | 156,450.83               | 192,390.66               | 47.41                         | 348,794.08               |
| Street Opening Deposits                   | 585,681.75               | 61,438.79                | 20,777.00                     | 626,343.54               |
| Tax Sale Premiums                         | 474,500.00               | 741,600.00               | 648,100.00                    | 568,000.00               |
| Redemption of Tax Sale Certificates       | 27,475.43                | 755,612.33               | 749,836.64                    | 33,251.12                |
| Unemployment Compensation Insurance Trust | 64,088.24                | 34,199.43                | 23,987.83                     | 74,299.84                |
| P.O.A.A.                                  | 520.00                   | 24.00                    |                               | 544.00                   |
| Veteran's Commission                      | 2,292.43                 |                          | 1,230.00                      | 1,062.43                 |
|                                           | <u>\$ 4,401,518.22</u>   | <u>\$ 16,455,384.55</u>  | <u>\$ 15,896,390.46</u>       | <u>\$ 4,960,512.31</u>   |

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

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31,<br>2016 | Receipts                 |                | Disbursements | Balance Dec. 31, 2017 |
|--------------------------------------------------------------|--------------------------------|--------------------------|----------------|---------------|-----------------------|
|                                                              |                                | Assessments<br>and Liens | Current Budget |               |                       |
| Assesment Serial Bond Issues                                 |                                |                          |                |               |                       |
| Assessment Bond Anticipation Note Issues                     |                                |                          |                |               |                       |
| Other Liabilitites                                           |                                |                          |                |               |                       |
| Trust Surplus                                                |                                |                          |                |               |                       |
| Trust Surplus                                                |                                |                          |                |               | 0.00                  |
| Less Assets "Unfinanced"                                     |                                |                          |                |               |                       |
| <b>Totals</b>                                                | <b>0.00</b>                    | <b>0.00</b>              | <b>0.00</b>    | <b>0.00</b>   | <b>0.00</b>           |

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

AS OF DECEMBER 31, 2017

| Title of Account                               | Debit                | Credit               |
|------------------------------------------------|----------------------|----------------------|
| Deferred Charges to Future Taxation - Funded   | 4,056,023.98         |                      |
| Deferred Charges to Future Taxation - Unfunded | 10,773,841.00        |                      |
| State Aid Road Receivable                      | 42,500.00            |                      |
| Encumbrances and Contracts Payable             |                      | 453,661.35           |
| Cash                                           | 2,427,631.57         |                      |
| Deferred Charges                               | 0.00                 |                      |
| General Capital Bonds                          |                      | 3,770,000.00         |
| Assessment Serial Bonds                        |                      | 0.00                 |
| Bond Anticipation Notes                        |                      | 10,773,841.00        |
| Assessment Notes                               |                      |                      |
| Loans Payable                                  |                      | 286,023.98           |
| Loans Payable                                  |                      | 0.00                 |
| Improvement Authorizations - Funded            |                      | 138,225.51           |
| Improvement Authorizations - Unfunded          |                      | 1,558,646.02         |
| Capital Improvement Fund                       |                      | 287,785.08           |
| Down Payments on Improvements                  |                      | 0.00                 |
| Capital Surplus                                |                      | 31,813.61            |
| <b>Total</b>                                   | <b>17,299,996.55</b> | <b>17,299,996.55</b> |

## CASH RECONCILIATION DECEMBER 31, 2017

|                                 | Cash              |                      | Less Checks<br>Outstanding | Cash Book Balance    |
|---------------------------------|-------------------|----------------------|----------------------------|----------------------|
|                                 | On Hand           | On Deposit           |                            |                      |
| Current                         | 386,957.54        | 19,262,923.21        | 145,302.92                 | 19,504,577.83        |
| Public Assistance #1**          |                   |                      |                            | 0.00                 |
| Public Assistance #2**          |                   |                      |                            | 0.00                 |
| Federal and State Grant Fund    |                   |                      |                            | 0.00                 |
| Trust - Assessment              |                   |                      |                            | 0.00                 |
| Trust - Dog License             |                   | 15,515.88            |                            | 15,515.88            |
| Trust - Other                   | 267,896.58        | 4,815,767.96         | 20,476.30                  | 5,063,188.24         |
| Municipal Open Space Trust Fund |                   |                      |                            | 0.00                 |
| Capital - General               | 127,500.00        | 2,300,131.57         |                            | 2,427,631.57         |
| <b>Total</b>                    | <b>782,354.12</b> | <b>26,394,338.62</b> | <b>165,779.22</b>          | <b>27,010,913.52</b> |

\* - 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 December 31, 2017.

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 December 31, 2017.

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: Kimberly Kwasizur Title: Director of Finance/Chief Finance Officer

## CASH RECONCILIATION DECEMBER 31, 2017 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| Bank               | Amount        |
|--------------------|---------------|
| See Attached Sheet | 26,394,338.62 |
| Total              | 26,394,338.62 |

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.



**Township of Deptford**  
**List of Accounts for Support of Cash on Deposit**

| <b>Bank Name</b> | <b>Account Name</b>          | <b>Bank Balance</b>  |
|------------------|------------------------------|----------------------|
| Bank of America  | Deptford Gardens             | 5,346.26             |
| Bank of America  | Grove Gardens                | 9,435.61             |
| Bank of America  | Hillside Manor Apts          | 11,064.09            |
| Bank of America  | Inverness Apts               | 15,024.52            |
| Bank of America  | Stoneybrook Apts             | 15,017.20            |
| Columbia Bank    | Current Fund                 | 17,016,960.21        |
| Columbia Bank    | Current Fund - Tax           | 2,055,691.54         |
| Columbia Bank    | Current Fund - Ambulance     | 189,084.80           |
| Columbia Bank    | Animal Control               | 15,515.88            |
| Columbia Bank    | Agency                       | 21,133.68            |
| Columbia Bank    | Community Police Donations   | 19,741.28            |
| Columbia Bank    | Compensated Sick Fund        | 388,150.41           |
| Columbia Bank    | Curbs and Sidewalks          | 20,262.66            |
| Columbia Bank    | Developer's Escrow           | 727,531.69           |
| Columbia Bank    | Donations - Recreation       | 224,462.43           |
| Columbia Bank    | Flexible Spending Account    | 3,683.30             |
| Columbia Bank    | Federal Forfeited Funds      | 10,702.04            |
| Columbia Bank    | Housing Impact Trust Account | 1,452,209.19         |
| Columbia Bank    | Municipal Forfeited Funds    | 26,859.94            |
| Columbia Bank    | Outside Police Trust         | 7,463.67             |
| Columbia Bank    | Payroll Acct                 | 5,926.66             |
| Columbia Bank    | Police Seized Evidence Fund  | 46,263.61            |
| Columbia Bank    | Public Defender              | 5,152.00             |
| Columbia Bank    | Recreation Account           | 151,605.65           |
| Columbia Bank    | Recycling Trust Account      | 91,700.71            |
| Columbia Bank    | Snow Removal                 | 248,794.08           |
| Columbia Bank    | Special Trust Acct           | 544.00               |
| Columbia Bank    | Street Opening Acct          | 630,321.54           |
| Columbia Bank    | Tax Collector's Premium      | 568,150.21           |
| Columbia Bank    | Tax Title Lien Redemption    | 34,921.69            |
| Columbia Bank    | Unemployment Acct            | 74,299.84            |
| Columbia Bank    | General Capital Acct         | 2,300,131.57         |
| NJCM             | Current Fund                 | 1,186.66             |
|                  |                              | <u>26,394,338.62</u> |

**MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE**

| Grant              | Balance Jan. 1, 2017 | 2017 Budget Revenue Realized | Received   | Canceled | Other | Balance Dec. 31, 2017 | Other Grant Receivable Description |
|--------------------|----------------------|------------------------------|------------|----------|-------|-----------------------|------------------------------------|
| See Attached Sheet | 307,545.39           | 549,598.94                   | 665,770.23 | 266.78   |       | 191,107.32            |                                    |
| Total              | 307,545.39           | 549,598.94                   | 665,770.23 | 266.78   |       | 191,107.32            |                                    |

**TOWNSHIP OF DEPTFORD**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2017

|                                                           | Balance<br>Dec. 31, 2016 | Accrued           | Received          | Canceled      | Balance<br>Dec. 31, 2017 |
|-----------------------------------------------------------|--------------------------|-------------------|-------------------|---------------|--------------------------|
| <b>Federal Grants:</b>                                    |                          |                   |                   |               |                          |
| Bulletproof Vest Fund                                     | \$ 12,501.39             | \$ 7,664.51       | \$ 6,858.50       |               | \$ 13,307.40             |
| Click It or Ticket                                        |                          | 4,180.00          | 4,180.00          |               | -                        |
| Community Development Block Grant - Kelly Drive           | 50,000.00                |                   | 50,000.00         |               | -                        |
| Cops in Shops                                             |                          | 5,320.00          | 1,800.00          |               | 3,520.00                 |
| Distracted Driving Grant                                  |                          | 5,060.00          | 5,060.00          |               | -                        |
| Drive Sober or Get Pulled Over - Labor Day                |                          | 7,500.00          | 7,260.00          | \$ 240.00     | -                        |
| Drive Sober or Get Pulled Over - Holiday                  | 6,000.00                 |                   | 6,000.00          |               | -                        |
| US Marshall's Joint Task Force                            | 15,000.00                |                   | 14,973.22         | 26.78         | 0.00                     |
| <b>Total Federal Grants</b>                               | <b>83,501.39</b>         | <b>29,724.51</b>  | <b>96,131.72</b>  | <b>266.78</b> | <b>16,827.40</b>         |
| <b>State Grants:</b>                                      |                          |                   |                   |               |                          |
| Alcohol Education, Rehabilitation and<br>Enforcement Fund |                          | 2,895.30          | 2,895.30          |               | -                        |
| Body Armor Fund                                           |                          | 6,124.16          | 6,124.16          |               | -                        |
| Clean Communities Program                                 |                          | 62,707.65         | 62,707.65         |               | -                        |
| Emergency Management Assistance Grant                     | 7,000.00                 | 9,400.00          | 7,000.00          |               | 9,400.00                 |
| Green Communities Grant                                   |                          | 3,000.00          |                   |               | 3,000.00                 |
| Municipal Alliance Grant                                  | 25,044.00                | 25,044.00         | 25,044.00         |               | 25,044.00                |
| NJDOT Road Program - Sycamore Lane                        | 192,000.00               |                   | 115,164.08        |               | 76,835.92                |
| Recycling Tonnage Grant                                   |                          | 106,978.32        | 106,978.32        |               | -                        |
| Safe & Secure Communities Program                         |                          | 120,000.00        | 60,000.00         |               | 60,000.00                |
| <b>Total State Grants</b>                                 | <b>224,044.00</b>        | <b>336,149.43</b> | <b>385,913.51</b> | <b>-</b>      | <b>174,279.92</b>        |

(Continued)

**TOWNSHIP OF DEPTFORD**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2017

|                                     | Balance<br>Dec. 31, 2016 | Accrued       | Received      | Canceled  | Balance<br>Dec. 31, 2017 |
|-------------------------------------|--------------------------|---------------|---------------|-----------|--------------------------|
| Private Grants                      |                          |               |               |           |                          |
| JIF Safety Incentive Program        |                          | \$ 8,725.00   | \$ 8,725.00   |           | -                        |
| Stewart Trust Grant                 |                          | 175,000.00    | 175,000.00    |           | -                        |
| Total Private Grants                |                          | 183,725.00    | 183,725.00    |           | -                        |
|                                     | \$ 307,545.39            | \$ 549,598.94 | \$ 665,770.23 | \$ 266.78 | \$ 191,107.32            |
| Cash Receipts                       |                          |               | \$ 665,770.23 |           |                          |
| Federal and State Grants Receivable |                          |               |               | \$ 266.78 |                          |
|                                     |                          |               | \$ 665,770.23 | \$ 266.78 |                          |

**SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS**

| Grant              | Balance Jan. 1,<br>2017 | Transferred from 2017 Budget<br>Appropriations |                              | Expended   | Cancelled | Other       | Balance Dec. 31<br>2017 | Other Grant Receivable<br>Description |
|--------------------|-------------------------|------------------------------------------------|------------------------------|------------|-----------|-------------|-------------------------|---------------------------------------|
|                    |                         | Budget                                         | Appropriation By<br>40A:4-87 |            |           |             |                         |                                       |
| See Attached Sheet | 483,959.97              | 160,286.06                                     | 345,176.62                   | 445,171.93 | 466.78    | -236,580.37 | 307,203.57              | Encumbered                            |
| <b>Total</b>       | 483,959.97              | 160,286.06                                     | 345,176.62                   | 445,171.93 | 466.78    |             | 307,203.57              |                                       |

**TOWNSHIP OF DEPTFORD**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve For Federal and State Grants - Appropriated  
For the Year Ended December 31, 2017

| Program                                                     | Balance<br>Dec. 31, 2016 | Transferred from             |                              | Disbursed   | Encumbered | Cancelled | Balance<br>Dec. 31, 2017 |
|-------------------------------------------------------------|--------------------------|------------------------------|------------------------------|-------------|------------|-----------|--------------------------|
|                                                             |                          | 2016 Budget<br>Appropriation | Appropriation<br>By 40A:4-87 |             |            |           |                          |
| Federal Grants:                                             |                          |                              |                              |             |            |           |                          |
| Bulletproof Vest Funds - 2015                               | \$ 5,273.95              |                              |                              | \$ 5,273.95 |            |           | -                        |
| Bulletproof Vest Funds - 2016                               | 7,412.00                 |                              |                              | 341.59      | \$ 921.00  |           | \$ 6,149.41              |
| Bulletproof Vest Funds - 2017                               |                          | \$                           | \$ 7,664.51                  |             |            |           | 7,664.51                 |
| Click It or Ticket                                          |                          |                              | 4,180.00                     | 4,180.00    |            |           | -                        |
| Community Development Block Grants:                         |                          |                              |                              |             |            |           |                          |
| Kelly Drive                                                 | 50,000.00                |                              |                              | 50,000.00   |            |           | -                        |
| Cops In Shops                                               |                          |                              | 5,320.00                     | 1,800.00    |            |           | 3,520.00                 |
| Distracted Driving Grant                                    |                          |                              | 5,060.00                     | 5,060.00    |            |           | -                        |
| Drive Sober or Get Pulled Over - Holiday 2016               | 2,000.00                 |                              |                              | 1,800.00    |            | \$ 200.00 | -                        |
| Drive Sober or Get Pulled Over - Labor Day 2017             |                          |                              | 7,500.00                     | 7,260.00    |            | 240.00    | -                        |
| US Marshall's Joint Task Force - 2016                       | 12,499.83                |                              |                              | 12,473.05   |            | 26.78     | 0.00                     |
| Total Federal Grants                                        | 77,185.78                | -                            | 29,724.51                    | 88,188.59   | 921.00     | 466.78    | 17,333.92                |
| State Grants:                                               |                          |                              |                              |             |            |           |                          |
| Alcohol, Education, Rehabilitation and<br>Enforcement Grant | 11,014.50                |                              | 2,895.30                     |             |            |           | 13,909.80                |
| Body Armor Grant - 2015                                     | 2,444.97                 |                              |                              | 2,444.97    |            |           | -                        |
| Body Armor Grant - 2016                                     | 5,712.91                 |                              |                              | 341.59      | 921.00     |           | 4,450.32                 |
| Body Armor Grant - 2017                                     |                          |                              | 6,124.16                     |             |            |           | 6,124.16                 |
| Clean Communities Program - 2015                            | 24,607.73                |                              |                              | 7,190.88    | 17,416.85  |           | -                        |
| Clean Communities Program - 2016                            | 70,361.68                |                              |                              | 5,438.78    | 18,652.80  |           | 46,270.10                |
| Clean Communities Program - 2017                            |                          |                              | 62,707.65                    | 6,479.40    |            |           | 56,228.25                |
| Drunk Driving Enforcement Fund - 2015                       | 5.51                     |                              |                              | 5.51        |            |           | -                        |
| Drunk Driving Enforcement Fund - 2016                       | 8,582.38                 |                              |                              | 7,674.49    |            |           | 907.89                   |
| Emergency Management Assistance Grant - 2016                | 7,000.00                 |                              |                              | 7,000.00    |            |           | -                        |
| Emergency Management Assistance Grant - 2017                |                          | 9,400.00                     |                              |             |            |           | 9,400.00                 |
| Green Communities Grant                                     |                          | 3,000.00                     |                              |             |            |           | 3,000.00                 |
| Municipal Alliance Grant - July 2016-June 2017              | 23,244.19                |                              |                              | 23,244.19   |            |           | 0.00                     |
| Municipal Alliance Grant - July 2017-June 2018              |                          | 31,305.00                    |                              | 4,841.01    | 961.39     |           | 25,502.60                |
| NJDOT Road Program - Sycamore Lane                          | 192,000.00               |                              |                              |             | 153,552.10 |           | 38,447.90                |
| Recycling Tonnage Grant - 2016                              | 51,512.64                |                              |                              | 42,783.00   | 8,729.64   |           | -                        |
| Recycling Tonnage Grant - 2017                              |                          | 52,081.06                    |                              |             | 35,425.59  |           | 16,655.47                |
| Safe & Secure Communities Program                           |                          | 60,000.00                    | 60,000.00                    | 60,000.00   |            |           | 60,000.00                |
| Total State Grants                                          | 396,486.51               | 155,786.06                   | 131,727.11                   | 167,443.82  | 235,659.37 | -         | 280,896.49               |

(Continued)

**TOWNSHIP OF DEPTFORD**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve For Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2017

| <u>Program</u>                      | Balance<br>Dec. 31, 2016 | Transferred from             |                              | Disbursed            | Encumbered           | Cancelled        | Balance<br>Dec. 31, 2017 |
|-------------------------------------|--------------------------|------------------------------|------------------------------|----------------------|----------------------|------------------|--------------------------|
|                                     |                          | 2016 Budget<br>Appropriation | Appropriation<br>By 40A:4-87 |                      |                      |                  |                          |
| Private Grants:                     |                          |                              |                              |                      |                      |                  |                          |
| JIF Safety Incentive Program        | \$ 10,287.68             | \$ 4,500.00                  | \$ 8,725.00                  | \$ 14,539.52         |                      |                  | \$ 8,973.16              |
| Stewart Trust Grant                 |                          |                              | 175,000.00                   | 175,000.00           |                      |                  | -                        |
| Total Private Grants                | <u>10,287.68</u>         | <u>4,500.00</u>              | <u>183,725.00</u>            | <u>189,539.52</u>    | <u>-</u>             | <u>-</u>         | <u>8,973.16</u>          |
|                                     | <u>\$ 483,959.97</u>     | <u>\$ 160,286.06</u>         | <u>\$ 345,176.62</u>         | <u>\$ 445,171.93</u> | <u>\$ 236,580.37</u> | <u>\$ 466.78</u> | <u>\$ 307,203.57</u>     |
| Realized as Revenue in Budget       |                          | \$ 154,025.06                | \$ 345,176.62                |                      |                      |                  |                          |
| Local Match - Due from Current Fund |                          | 6,261.00                     |                              |                      |                      |                  |                          |
| Federal and State Grants Receivable |                          |                              |                              |                      |                      | \$ 266.78        |                          |
| Due Current Fund                    |                          |                              |                              |                      |                      | 200.00           |                          |
|                                     |                          | <u>\$ 160,286.06</u>         | <u>\$ 345,176.62</u>         |                      |                      | <u>\$ 466.78</u> |                          |

**SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS**

| Grant              | Balance Jan. 1,<br>2017 | Transferred from 2017 Budget<br>Appropriations |                              | Receipts   | Grants Receivable | Other | Balance Dec. 31,<br>2017 | Other Grant Receivable<br>Description |
|--------------------|-------------------------|------------------------------------------------|------------------------------|------------|-------------------|-------|--------------------------|---------------------------------------|
|                    |                         | Budget                                         | Appropriation By<br>40A:4-87 |            |                   |       |                          |                                       |
| See Attached Sheet | 4,500.00                | 154,025.06                                     | 345,176.62                   | 549,598.94 |                   |       | 54,897.26                |                                       |
| <b>Total</b>       | 4,500.00                | 154,025.06                                     | 345,176.62                   | 549,598.94 | 0.00              |       | 54,897.26                |                                       |



**TOWNSHIP OF DEPTFORD**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal and State Grants - Unappropriated  
For the Year Ended December 31, 2017

| <u>Program</u>                                            | Balance       | <u>Transferred from Budget Appropriation</u> |                             | Awards/       | Balance       |
|-----------------------------------------------------------|---------------|----------------------------------------------|-----------------------------|---------------|---------------|
|                                                           | Dec. 31, 2016 | Budget                                       | Appropriated<br>By 40A:4-87 | Receipts      | Dec. 31, 2017 |
| Federal Grants:                                           |               |                                              |                             |               |               |
| Bulletproof Vest Fund                                     |               |                                              | \$ 7,664.51                 | \$ 7,664.51   | -             |
| Click It or Ticket                                        |               |                                              | 4,180.00                    | 4,180.00      | -             |
| Cops In Shops                                             |               |                                              | 5,320.00                    | 5,320.00      | -             |
| Drive Sober or Get Pulled Over - Labor Day                |               |                                              | 7,500.00                    | 7,500.00      | -             |
| Distracted Driving Grant                                  |               |                                              | 5,060.00                    | 5,060.00      | -             |
| Total Federal Grants                                      | -             | -                                            | 29,724.51                   | 29,724.51     | -             |
| State Grants:                                             |               |                                              |                             |               |               |
| Alcohol Education, Rehabilitation and<br>Enforcement Fund |               |                                              | 2,895.30                    | 2,895.30      | -             |
| Body Armor Fund                                           |               |                                              | 6,124.16                    | 6,124.16      | -             |
| Clean Communities Program                                 |               |                                              | 62,707.65                   | 62,707.65     | -             |
| Emergency Management Assistance Grant                     | \$ 9,400.00   |                                              |                             | 9,400.00      | -             |
| Green Communities Grant                                   | 3,000.00      |                                              |                             | 3,000.00      | -             |
| Municipal Alliance Grant                                  | 25,044.00     |                                              |                             | 25,044.00     | -             |
| Recycling Tonnage Grant                                   | 52,081.06     |                                              |                             | 106,978.32    | 54,897.26     |
| Safe & Secure Communities Program                         | 60,000.00     |                                              | 60,000.00                   | 120,000.00    | -             |
| Total State Grants                                        | -             | 149,525.06                                   | 131,727.11                  | 336,149.43    | 54,897.26     |
| Private Grants:                                           |               |                                              |                             |               |               |
| JIF Safety Incentive Program                              | \$ 4,500.00   | 4,500.00                                     | 8,725.00                    | 8,725.00      | \$ -          |
| Stewart Trust Grant                                       |               |                                              | 175,000.00                  | 175,000.00    | -             |
|                                                           | 4,500.00      | 4,500.00                                     | 183,725.00                  | 183,725.00    | -             |
|                                                           | \$ 4,500.00   | \$ 154,025.06                                | \$ 345,176.62               | \$ 549,598.94 | \$ 54,897.26  |

## LOCAL DISTRICT SCHOOL TAX

|                                                                             | Debit                | Credit               |
|-----------------------------------------------------------------------------|----------------------|----------------------|
| Balance January 1, 2017                                                     |                      |                      |
| School Tax Payable # 85001-00                                               |                      | 3,262,092.50         |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2016 -2017) 85002-00 |                      | 17,255,860.50        |
| Prepaid Beginning Balance                                                   |                      |                      |
| Levy School Year July 1, 2017- June 30, 2018                                |                      | 41,856,246.00        |
| Levy Calendar Year 2017                                                     |                      |                      |
| Paid                                                                        | 41,450,713.00        |                      |
| Balance December 31, 2017                                                   |                      |                      |
| School Tax Payable # 85003-00                                               | 3,667,625.50         |                      |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2017 -2018) 85004-00 | 17,255,860.50        |                      |
| Prepaid Ending Balance                                                      |                      |                      |
| <b>Total</b>                                                                | <b>62,374,199.00</b> | <b>62,374,199.00</b> |

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 January 1, 2017            |             |             |
| 2017 Levy 85105-00                 |             |             |
| Added and Omitted Levy             |             |             |
| Interest Earned                    |             |             |
| Expenditures                       |             |             |
| Balance December 31, 2017 85046-00 | 0.00        |             |
| <b>Total</b>                       | <b>0.00</b> | <b>0.00</b> |

### REGIONAL SCHOOL TAX

|                                                                                                                | Debit       | Credit      |
|----------------------------------------------------------------------------------------------------------------|-------------|-------------|
| Balance January 1, 2017                                                                                        |             |             |
| School Tax Payable <span style="float: right;">85031-00</span>                                                 |             |             |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2016 -2017) <span style="float: right;">85032-00</span> |             |             |
| Prepaid Beginning Balance                                                                                      |             |             |
| Levy School Year July 1, 2017- June 30, 2018                                                                   |             |             |
| Levy Calendar Year 2017                                                                                        |             |             |
| Paid                                                                                                           |             |             |
| Balance December 31, 2017                                                                                      |             |             |
| School Tax Payable <span style="float: right;">85033-00</span>                                                 | 0.00        |             |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2017 -2018) <span style="float: right;">85034-00</span> | 0.00        |             |
| Prepaid Ending Balance                                                                                         |             |             |
| <b>Total</b>                                                                                                   | <b>0.00</b> | <b>0.00</b> |

Amount Deferred at during Year \_\_\_\_\_  
 # Must include unpaid requisitions

### REGIONAL HIGH SCHOOL TAX

|                                                                                                                  | Debit       | Credit      |
|------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| Balance January 1, 2017                                                                                          |             |             |
| School Tax Payable <span style="float: right;">85041-00</span>                                                   |             |             |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2016 - 2017 ) <span style="float: right;">85042-00</span> |             |             |
| Prepaid Beginning Balance                                                                                        |             |             |
| Levy School Year July 1, 2017- June 30, 2018                                                                     |             |             |
| Levy Calendar Year 2017                                                                                          |             |             |
| Paid                                                                                                             |             |             |
| Balance December 31, 2017                                                                                        |             |             |
| School Tax Payable <span style="float: right;">85043-00</span>                                                   | 0.00        |             |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2017 -2018) <span style="float: right;">85044-00</span>   | 0.00        |             |
| Prepaid Ending Balance                                                                                           |             |             |
| <b>Total</b>                                                                                                     | <b>0.00</b> | <b>0.00</b> |

Amount Deferred at during year \_\_\_\_\_  
 # Must include unpaid requisitions

### COUNTY TAXES PAYABLE

|                                                 | Debit                | Credit               |
|-------------------------------------------------|----------------------|----------------------|
| Balance January 1, 2017                         |                      |                      |
| County Taxes 80003-01                           |                      |                      |
| Due County for Added and Omitted Taxes 80003-02 |                      | 183,244.71           |
| 2017 Levy                                       |                      |                      |
| General County 80003-03                         |                      | 17,622,788.94        |
| County Library 80003-04                         |                      |                      |
| County Health                                   |                      |                      |
| County Open Space Preservation                  |                      | 1,114,944.66         |
| Due County for Added and Omitted Taxes 80003-05 |                      | 111,249.75           |
| Paid                                            | 18,920,978.31        |                      |
| Balance December 31, 2017                       |                      |                      |
| County Taxes                                    | 0.00                 |                      |
| Due County for Added and Omitted Taxes          | 111,249.75           |                      |
| <b>Total</b>                                    | <b>19,032,228.06</b> | <b>19,032,228.06</b> |

Paid for Regular County Levies 18,737,733.60

Paid for Added and Omitted Taxes 183,244.71

### SPECIAL DISTRICT TAXES

|                                                                       | Debit               | Credit              |
|-----------------------------------------------------------------------|---------------------|---------------------|
| Balance January 1, 2017 80003-06                                      |                     |                     |
| 2017 Levy: (List Each Type of District Tax Separately - see Footnote) |                     |                     |
| Deptford Township Fire District                                       |                     | 4,326,306.00        |
| Total 2017 Levy 80003-07                                              |                     | 4,326,306.00        |
| Paid 80003-08                                                         | 4,326,306.00        |                     |
| Balance December 31, 2017 80003-09                                    | 0.00                |                     |
| <b>Total</b>                                                          | <b>4,326,306.00</b> | <b>4,326,306.00</b> |

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 Jan 1, CY (Credit)                |       |        |
| State Library Aid Received in CY (Credit) |       |        |
| Expended (Debit)                          |       |        |
| Balance December 31, 2017                 | 0.00  |        |
| Total                                     | 0.00  | 0.00   |

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

|                                           |      |      |
|-------------------------------------------|------|------|
| Balance January 1, CY (Credit)            |      |      |
| State Library Aid Received in CY (Credit) |      |      |
| Expended (Debit)                          |      |      |
| Balance December 31, 2017                 | 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 January 1, CY (Credit)            |      |      |
| State Library Aid Received in CY (Credit) |      |      |
| Expended (Debit)                          |      |      |
| Balance December 31, 2017                 | 0.00 |      |
| Total                                     | 0.00 | 0.00 |

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

|                                           |      |      |
|-------------------------------------------|------|------|
| Balance January 1, CY (Credit)            |      |      |
| State Library Aid Received in CY (Credit) |      |      |
| Expended (Debit)                          |      |      |
| Balance December 31, 2017                 | 0.00 |      |
| Total                                     | 0.00 | 0.00 |

**STATEMENT OF GENERAL BUDGET REVENUES 2017**

| Source                                                                                | Budget -01    | Realized -02  | Excess or Deficit -03 |
|---------------------------------------------------------------------------------------|---------------|---------------|-----------------------|
| Surplus Anticipated 80101-                                                            | 3,775,000.00  | 3,775,000.00  | 0.00                  |
| Surplus Anticipated with Prior Written Consent of Director of Local Government 80102- |               |               |                       |
| Adopted Budget                                                                        | 7,049,213.40  | 8,276,210.04  | 1,226,996.64          |
| Added by NJS40A:4-87                                                                  | 345,176.62    | 345,176.62    | 0.00                  |
| Total Miscellaneous Revenue Anticipated 80103-                                        | 7,394,390.02  | 8,621,386.66  | 1,226,996.64          |
| Receipts from Delinquent Taxes 80104-                                                 | 1,500,000.00  | 1,361,086.46  | -138,913.54           |
|                                                                                       |               |               |                       |
| Amount to be Raised by Taxation:                                                      |               |               |                       |
| (a) Local Tax for Municipal Purposes 80105-                                           | 21,747,961.91 |               |                       |
| (b) Addition to Local District School Tax 80106-                                      |               |               |                       |
| (c) Minimum Library Tax 80107-                                                        | 929,540.28    |               |                       |
| County Only: Total Raised by Taxation                                                 |               |               |                       |
| Total Amount to be Raised by Taxation 80107-                                          | 22,677,502.19 | 23,906,431.02 | 1,228,928.83          |
| Total                                                                                 | 35,346,892.21 | 37,663,904.14 | 2,317,011.93          |

**ALLOCATION OF CURRENT TAX COLLECTIONS**

|                                                               | Debit         | Credit        |
|---------------------------------------------------------------|---------------|---------------|
| Current Taxes Realized in Cash 80108-00                       |               | 86,314,781.96 |
| Amount to be Raised by Taxation                               |               |               |
| Local District School Tax 80109-00                            | 41,856,246.00 |               |
| Regional School Tax 80119-00                                  |               |               |
| Regional High School Tax 80110-00                             |               |               |
| County Taxes 80111-00                                         | 18,737,733.60 |               |
| Due County for Added and Omitted Taxes 80112-00               | 111,249.75    |               |
| Special District Taxes 80113-00                               | 4,326,306.00  |               |
| Municipal Open Space Tax 80120-00                             | 0.00          |               |
| Reserve for Uncollected Taxes 80114-00                        |               | 2,623,184.41  |
| Deficit in Required Collection of Current Taxes (or) 80115-00 |               |               |
| Balance for Support of Municipal Budget (or) 80116-00         | 23,906,431.02 |               |
| *Excess Non-Budget Revenue (see footnote) 80117-00            | 373,474.05    |               |
| *Deficit Non-Budget Revenue (see footnote) 80118-00           |               |               |
| Total                                                         | 89,311,440.42 | 88,937,966.37 |

\* 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 2017**

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

| Source                                        | Budget     | Realized   | Excess of Deficit |
|-----------------------------------------------|------------|------------|-------------------|
| Alcohol Education Rehabilitation              | 2,895.30   | 2,895.30   | 0.00              |
| Body Armor Fund                               | 6,124.16   | 6,124.16   | 0.00              |
| Bulletproof Vest Funds                        | 7,664.51   | 7,664.51   | 0.00              |
| Clean Communities Grant                       | 62,707.65  | 62,707.65  | 0.00              |
| Click It or Ticket                            | 4,180.00   | 4,180.00   | 0.00              |
| Cops in Shops                                 | 5,320.00   | 5,320.00   | 0.00              |
| Distracted Driving Grant                      | 5,060.00   | 5,060.00   | 0.00              |
| Drive Sober or Get Pulled Over Labor Day 2017 | 7,500.00   | 7,500.00   | 0.00              |
| JIF Safety Incentive                          | 8,725.00   | 8,725.00   | 0.00              |
| Safe and Secure Grant                         | 60,000.00  | 60,000.00  | 0.00              |
| Stewart Trust Grant                           | 175,000.00 | 175,000.00 | 0.00              |
|                                               | 345,176.62 | 345,176.62 | 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

\_\_\_\_\_  
Kimberly A. Kwasizur

**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2017**

|                                                                         |          |               |
|-------------------------------------------------------------------------|----------|---------------|
| 2017 Budget as Adopted                                                  | 80012-01 | 35,001,715.59 |
| 2017 Budget - Added by N.J.S. 40A:4-87                                  | 80012-02 | 345,176.62    |
| Appropriated for 2017 (Budget Statement Item 9)                         | 80012-03 | 35,346,892.21 |
| Appropriated for 2017 Emergency Appropriation (Budget Statement Item 9) | 80012-04 |               |
| Total General Appropriations (Budget Statement Item 9)                  | 80012-05 | 35,346,892.21 |
| Add: Overexpenditures (see footnote)                                    | 80012-06 |               |
| Total Appropriations and Overexpenditures                               | 80012-07 | 35,346,892.21 |
| Deduct Expenditures:                                                    |          |               |
| Paid or Charged [Budget Statement Item (L)]                             | 80012-08 | 30,297,329.02 |
| Paid or Charged - Reserve for Uncollected Taxes                         | 80012-09 | 2,623,184.41  |
| Reserved                                                                | 80012-10 | 2,425,677.90  |
| Total Expenditures                                                      | 80012-11 | 35,346,191.33 |
| Unexpended Balances Cancelled (see footnote)                            | 80012-12 | 700.88        |

**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)**

|                                               |  |  |
|-----------------------------------------------|--|--|
| 2017 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 2017 OPERATION**  
CURRENT FUND

|                                                                                | Debit         | Credit        |
|--------------------------------------------------------------------------------|---------------|---------------|
| Unexpended Balances of CY Budget Appropriations                                |               | 700.88        |
| Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated             |               | 1,226,996.64  |
| Excess of Anticipated Revenues: Delinquent Tax Collections                     |               | 0.00          |
| Excess of Anticipated Revenues: Required Collection of Current Taxes           |               | 1,228,928.83  |
| Miscellaneous Revenue Not Anticipated                                          |               | 366,474.05    |
| Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property |               | 7,000.00      |
| Deferred School Tax Revenue: Balance January 1, CY                             | 17,255,860.50 |               |
| Deferred School Tax Revenue: Balance December 31, CY                           |               | 17,255,860.50 |
| Sale of Municipal Assets (Credit)                                              |               |               |
| Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated            | 0.00          |               |
| Unexpended Balances of PY Appropriation Reserves (Credit)                      |               | 1,129,849.37  |
| Deficit in Anticipated Revenues: Delinquent Tax Collections                    | 138,913.54    |               |
| Prior Years Interfunds Returned in CY (Credit)                                 |               | 178.19        |
| Deficit in Anticipated Revenues: Required Collection of Current Taxes          | 0.00          |               |
| Cancellation of Reserves for Federal and State Grants (Credit)                 |               | 200.00        |
| Statutory Excess in Reserve for Dog Fund Expenditures (Credit)                 |               |               |
| Interfund Advances Originating in CY (Debit)                                   | 6,271.42      |               |
| Cancellation of Federal and State Grants Receivable (Debit)                    |               |               |
| Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)                | 11,250.00     |               |
| Refund of Prior Year Revenue (Debit)                                           | 34,909.88     |               |
| Surplus Balance                                                                | 3,768,983.12  |               |
| Deficit Balance                                                                |               |               |
|                                                                                | 21,216,188.46 | 21,216,188.46 |

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source                                                 | Amount Realized |
|--------------------------------------------------------|-----------------|
| See Attached Sheet                                     | 366,474.05      |
| Total Amount of Miscellaneous Revenues Not Anticipated | 366,474.05      |

**TOWNSHIP OF DEPTFORD**  
Statement of Miscellaneous Revenues Not Anticipated  
For the Year Ended December 31, 2017

---

|                                                |    |                          |
|------------------------------------------------|----|--------------------------|
| Administrative Fee - Township Library Services | \$ | 15,000.00                |
| Off Duty Administration Fee                    |    | 44,274.50                |
| Appropriation Refund                           |    | 28,146.83                |
| Sale of Assets                                 |    | 54,413.50                |
| Kinsley's Host Fee                             |    | 31,250.78                |
| Taxes In-Lieu                                  |    | 119,596.96               |
| Miscellaneous Other - Treasurer                |    | 59,158.16                |
| Miscellaneous Other - Tax Collector            |    | <u>14,633.32</u>         |
|                                                | \$ | <u><u>366,474.05</u></u> |

**SURPLUS – CURRENT FUND  
YEAR 2017**

|                                                                                                                  | Debit         | Credit        |
|------------------------------------------------------------------------------------------------------------------|---------------|---------------|
| Miscellaneous Revenue Not Anticipated:<br>Payments in Lieu of Taxes on Real Property<br>(Credit)                 |               |               |
| Excess Resulting from CY Operations                                                                              |               | 3,768,983.12  |
| Amount Appropriated in the CY Budget - Cash                                                                      | 3,775,000.00  |               |
| Amount Appropriated in the CY Budget - with<br>Prior Written Consent of Director of Local<br>Government Services |               |               |
| Surplus Balance - To Surplus                                                                                     |               |               |
| Balance January 1, CY (Credit)                                                                                   |               | 10,330,157.28 |
| Balance December 31, 2017<br>80014-05                                                                            | 10,324,140.40 |               |
|                                                                                                                  | 14,099,140.40 | 14,099,140.40 |

**ANALYSIS OF BALANCE DECEMBER 31, 2017  
(FROM CURRENT FUND – TRIAL BALANCE)**

|                                                                  |          |               |
|------------------------------------------------------------------|----------|---------------|
| Cash                                                             |          | 19,504,577.83 |
| Investments                                                      |          |               |
| Sub-Total                                                        |          | 19,504,577.83 |
| Deduct Cash Liabilities Marked with "C"<br>on Trial Balance      | 80014-08 | 9,285,437.43  |
| Cash Surplus                                                     | 80014-09 | 10,219,140.40 |
| Deficit in Cash Surplus                                          | 80014-10 |               |
| Other Assets Pledged to Surplus                                  |          |               |
| Due from State of N.J. Senior Citizens<br>and Veterans Deduction | 80014-16 |               |
| Deferred Charges #                                               | 80014-12 | 105,000.00    |
| Cash Deficit                                                     | 80014-13 |               |
|                                                                  |          |               |
|                                                                  |          |               |
|                                                                  |          |               |
| Total Other Assets                                               | 80014-14 | 105,000.00    |
|                                                                  | 80014-15 | 10,324,140.40 |

(FOR MUNICIPALITIES ONLY)  
**CURRENT TAXES – 2017 LEVY**

|     |                                                                                          |                     |               |
|-----|------------------------------------------------------------------------------------------|---------------------|---------------|
| 1.  | Amount of Levy as per Duplicate<br>(Analysis) #                                          | 82101-00            | 83,295,331.84 |
|     | (Abstract of Ratables)                                                                   | 82113-00            |               |
| 2.  | Amount of Levy Special District Taxes                                                    | 82102-00            | 4,326,306.00  |
| 3.  | Amount Levied for Omitted Taxes<br>under N.J.S.A. 54:4-63.12 et. seq.                    | 82103-00            |               |
| 4.  | Amount Levied for Added Taxes under<br>N.J.S.A. 54:4-63.1 et. seq.                       | 82104-00            | 519,982.50    |
| 5a. | Subtotal 2017 Levy                                                                       | 88,141,620.34       |               |
| 5b. | Reductions due to tax appeals **                                                         |                     |               |
| 5c. | Total 2017 Tax Levy                                                                      | 82106-00            | 88,141,620.34 |
| 6.  | Transferred to Tax Title Liens                                                           | 82107-00            | 205,808.90    |
| 7.  | Transferred to Foreclosed Property                                                       | 82108-00            |               |
| 8.  | Remitted, Abated or Canceled                                                             | 82109-00            | 223,566.45    |
| 9.  | Discount Allowed                                                                         | 82110-00            |               |
| 10. | Collected in Cash: In 2016                                                               | 82121-00            | 1,076,912.65  |
|     | In 2017 *                                                                                | 82122-00            | 83,743,944.53 |
|     | Homestead Benefit Revenue                                                                | 82124-00            | 1,090,347.42  |
|     | State's Share of 2017 Senior Citizens<br>and Veterans Deductions Allowed                 | 82123-00            | 403,577.36    |
|     | Total to Line 14                                                                         | 82111-00            | 86,314,781.96 |
| 11. | Total Credits                                                                            |                     | 86,744,157.31 |
| 12. | Amount Outstanding December 31,<br>2017                                                  | 83120-00            | 1,397,463.03  |
| 13. | Percentage of Cash Collections to Total<br>2017 Levy,<br>(Item 10 divided by Item 5c) is | 97.9274<br>82112-00 |               |

**Note: Did Municipality Conduct Accelerated Tax Sale or Tax Levy Sale? No**

|     |                                                                        |  |               |
|-----|------------------------------------------------------------------------|--|---------------|
| 14. | Calculation of Current Taxes Realized in<br>Cash:                      |  |               |
|     | Total of Line 10                                                       |  | 86,314,781.96 |
|     | Less: Reserve for Tax Appeals Pending<br>State Division of Tax Appeals |  |               |
|     | To Current Taxes Realized in Cash                                      |  | 86,314,781.96 |

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$88,141,620.34, and Item 10 shows \$86,314,781.96, the percentage represented  
by the cash collections would be \$86,314,781.96 / \$88,141,620.34 or 97.9274. The correct percentage to  
be shown as Item 13 is 97.9274%.

# 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 2017 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)

**ACCELERATED TAX SALE/TAX LEVY SALE – CHAPTER 99**

To Calculate Underlying Tax Collection Rate for 2017

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash \_\_\_\_\_  
LESS: Proceeds from Accelerated Tax Sale \_\_\_\_\_  
**NET Cash Collected** \_\_\_\_\_  
Line 5c Total 2017 Tax Levy \_\_\_\_\_  
Percentage of Collection Excluding Accelerated Tax Sale Proceeds \_\_\_\_\_  
(Net Cash Collected divided by Item 5c) is \_\_\_\_\_

---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash \_\_\_\_\_  
LESS: Proceeds from Tax Levy Sale (excluding premium) \_\_\_\_\_  
**NET Cash Collected** \_\_\_\_\_  
Line 5c Total 2017 Tax Levy \_\_\_\_\_  
Percentage of Collection Excluding Accelerated Tax Sale Proceeds \_\_\_\_\_  
(Net Cash Collected divided by Item 5c) is \_\_\_\_\_

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

|                                                                       | Debit      | Credit     |
|-----------------------------------------------------------------------|------------|------------|
| Balance Jan 1, CY: Due From State of New Jersey (Debit)               |            |            |
| Balance Jan 1, CY: Due To State of New Jersey (Credit)                |            | 793.42     |
| Sr. Citizens Deductions Per Tax Billings (Debit)                      | 111,500.00 |            |
| Veterans Deductions Per Tax Billings (Debit)                          | 289,750.00 |            |
| Sr. Citizens Deductions Allowed By Tax Collector (Debit)              | 8,000.00   |            |
| Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit) | 1,000.00   |            |
| Sr. Citizens Deductions Disallowed By Tax Collector (Credit)          |            | 5,672.64   |
| Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit) |            | 11,250.00  |
| Received in Cash from State (Credit)                                  |            | 395,570.28 |
| Balance December 31, 2017                                             | 3,036.34   |            |
|                                                                       | 413,286.34 | 413,286.34 |

Calculation of Amount to be included on Sheet 22, Item 10- 2017 Senior Citizens and Veterans Deductions

Allowed

|              |            |
|--------------|------------|
| Line 2       | 111,500.00 |
| Line 3       | 289,750.00 |
| Line 4       | 8,000.00   |
| Sub-Total    | 409,250.00 |
| Less: Line 7 | 5,672.64   |
| To Item 10   | 403,577.36 |

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

|                                                                                             |      | Debit | Credit |
|---------------------------------------------------------------------------------------------|------|-------|--------|
| Balance January 1, 2017                                                                     |      |       | 0.00   |
| Taxes Pending Appeals                                                                       |      |       |        |
| Interest Earned on Taxes Pending Appeals                                                    |      |       |        |
| Contested Amount of 2017 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 December 31, 2017                                                                   |      | 0.00  |        |
| Taxes Pending Appeals*                                                                      | 0.00 |       |        |
| Interest Earned on Taxes Pending Appeals                                                    | 0.00 |       |        |
|                                                                                             |      | 0.00  | 0.00   |

\*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2017

Diane Kusmanick  
 \_\_\_\_\_  
 Signature of Tax Collector  
 2/10/2018  
 \_\_\_\_\_  
 License #                      Date



**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2018 MUNICIPAL BUDGET**

|                                                                                                                               |                 | Year 2018 | Year 2017                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Total General Appropriations for 2018 Municipal Budget                                                                     | 80015-          |           |                                                                                                                                                                                                                                                                                                                                  |
| Item 8 (L) (Exclusive of Reserve for Uncollected Taxes Statement)                                                             |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| 2. Local District School Tax -                                                                                                | Actual 80016-   |           |                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                               | Estimate 80017- |           |                                                                                                                                                                                                                                                                                                                                  |
| 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- |           |                                                                                                                                                                                                                                                                                                                                  |
| 6. Special District Taxes                                                                                                     | Actual 80022-   |           |                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                               | Estimate 80023- |           |                                                                                                                                                                                                                                                                                                                                  |
| 7. Municipal Open Space Tax                                                                                                   | Actual 80027-   |           |                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                               | Estimate 80028- |           |                                                                                                                                                                                                                                                                                                                                  |
| 8. Total General Appropriations & Other Taxes                                                                                 | 80024-01        |           |                                                                                                                                                                                                                                                                                                                                  |
| 9. Less: Total Anticipated Revenues from 2018 in Municipal Budget (Item 5)                                                    | 80024-02        |           |                                                                                                                                                                                                                                                                                                                                  |
| 10. Cash Required from 2018 Taxes to Support Local Municipal Budget and Other Taxes                                           | 80024-03        |           |                                                                                                                                                                                                                                                                                                                                  |
| 11. Amount of item 10 Divided by %                                                                                            | [820034-04]     |           |                                                                                                                                                                                                                                                                                                                                  |
| Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) | 80024-05        |           |                                                                                                                                                                                                                                                                                                                                  |
| Analysis of Item 11:                                                                                                          |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| Local District School Tax                                                                                                     |                 |           | <p>* Must not be stated in an amount less than "actual" Tax of year2017.</p> <p>** 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.</p> |
| (Amount Shown on Line 2 Above)                                                                                                |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| 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)                                                                                                |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| Special District Tax                                                                                                          |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| (Amount Shown on Line 6 Above)                                                                                                |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| Municipal Open Space Tax                                                                                                      |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| (Amount Shown on Line 7 Above)                                                                                                |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| Tax in Local Municipal Budget                                                                                                 |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| Total Amount (see Line 11)                                                                                                    |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| 12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)                        | 80024-06        |           |                                                                                                                                                                                                                                                                                                                                  |
| Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations                                          |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| Item 12 - Appropriation: Reserve for Uncollected Taxes                                                                        |                 |           |                                                                                                                                                                                                                                                                                                                                  |
| Amount to be Raised by Taxation in Municipal Budget                                                                           |                 | 80024-07  |                                                                                                                                                                                                                                                                                                                                  |

**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)                                                                                    |    | \$ |
|    |                                                                                                                                      |    |    |
| 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 [(2018 Estimated Total Levy - 2017 Total Levy)/2017 Total Levy] | %  |    |
|    |                                                                                                                                      |    |    |
| D. | Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]                                                                         |    | \$ |
|    |                                                                                                                                      |    |    |
| E. | Net Reserve for Uncollected Taxes Appropriation in Current Budget                                                                    |    | \$ |
|    |                                                                                                                                      |    |    |
|    | (A-D)                                                                                                                                |    |    |

**2018 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

|    |                                                             |  |    |
|----|-------------------------------------------------------------|--|----|
| 1. | Subtotal General Appropriations (item 8(L) budget sheet 29) |  |    |
|    |                                                             |  |    |
| 2. | Taxes not Included in the budget (AFS 25, items 2 thru 7)   |  | \$ |
|    |                                                             |  |    |
|    | Total                                                       |  | \$ |
|    |                                                             |  |    |
| 3. | Less: Anticipated Revenues (item 5, budget sheet 11)        |  |    |
|    |                                                             |  |    |
| 4. | Cash Required                                               |  | \$ |
|    |                                                             |  |    |
| 5. | Total Required at _____ \$ (items 4+6)                      |  | \$ |
|    |                                                             |  |    |
| 6. | Reserve for Uncollected Taxes (item E above)                |  |    |
|    |                                                             |  |    |

**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

|     |                                                    | Debit        | Credit       |
|-----|----------------------------------------------------|--------------|--------------|
| 1.  | Balance January 1, 2017                            | 2,632,041.48 |              |
|     | A. Taxes 83102-00                                  | 1,380,336.86 |              |
|     | B. Tax Title Liens 83103-00                        | 1,251,704.62 |              |
| 2.  | Cancelled                                          |              |              |
|     | A. Taxes 83105-00                                  |              | 7,426.04     |
|     | B. Tax Title Liens 83106-00                        |              | 18,141.53    |
| 3.  | Transferred to Foreclosed Tax Title Liens:         |              |              |
|     | A. Taxes 83108-00                                  |              |              |
|     | B. Tax Title Liens 83109-00                        |              | 480,901.15   |
| 4.  | Added Taxes 83110-00                               | 11,250.00    |              |
| 5.  | Added Tax Title Liens 83111-00                     |              |              |
| 6.  | Adjustment between Taxes (Other than current year) |              |              |
|     | A. Taxes - Transfers to Tax Title Liens 83104-00   |              | 28,693.99    |
|     | B. Tax Title Liens - Transfers from Taxes 83107-00 | 28,693.99    |              |
| 7.  | Balance Before Cash Payments                       |              | 2,136,822.76 |
| 8.  | Totals                                             | 2,671,985.47 | 2,671,985.47 |
| 9.  | Collected:                                         |              | 1,361,086.46 |
|     | A. Taxes 83116-00                                  | 1,333,038.90 |              |
|     | B. Tax Title Liens 83117-00                        | 28,047.56    |              |
| 10. | Interest and Costs - 2017 Tax Sale 83118-00        | 11,930.38    |              |
| 11. | 2017 Taxes Transferred to Liens 83119-00           | 205,808.90   |              |
| 12. | 2017 Taxes 83123-00                                | 1,397,463.03 |              |
| 13. | Balance December 31, 2017                          |              | 2,390,938.61 |
|     | A. Taxes 83121-00                                  | 1,419,890.96 |              |
|     | B. Tax Title Liens 83122-00                        | 971,047.65   |              |
| 14. | Totals                                             | 3,752,025.07 | 3,752,025.07 |

15. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 9 divided by Item No. 7) is 63.6967

16. Item No. 14 multiplied by percentage 1,522,948.99 And represents the shown above is \_\_\_\_\_ maximum amount that may be anticipated in 2018.  
(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       |
|------------------------------------------------------|--------------|--------------|
| Transferred from Improvement/Maintenance Liens       | 20,910.20    |              |
| Balance January 1, CY (Debit)                        | 1,570,600.00 |              |
| Foreclosed or Deeded in CY: Tax Title Liens (Debit)  | 480,901.15   |              |
| Foreclosed or Deeded in CY: Taxes Receivable (Debit) |              |              |
| Adjustment to Assessed Valuation (Debit)             | 832,888.65   |              |
| Adjustment to Assessed Valuation (Credit)            |              |              |
| Sales: Cash* (Credit)                                |              | 7,000.00     |
| Sales: Contract (Credit)                             |              |              |
| Sales: Mortgage (Credit)                             |              |              |
| Sales: Loss on Sales (Credit)                        |              | 6,300.00     |
| Sales: Gain on Sales (Debit)                         |              |              |
| Balance December 31, 2017                            |              | 2,892,000.00 |
|                                                      | 2,905,300.00 | 2,905,300.00 |

**CONTRACT SALES**

|                                           | Debit | Credit |
|-------------------------------------------|-------|--------|
| Balance January 1, CY (Debit)             |       |        |
| CY Sales from Foreclosed Property (Debit) |       |        |
| Collected * (Credit)                      |       |        |
| Balance December 31, 2017                 |       | 0.00   |
|                                           | 0.00  | 0.00   |

**MORTGAGE SALES**

|                                           | Debit | Credit |
|-------------------------------------------|-------|--------|
| Balance January 1, CY (Debit)             |       |        |
| CY Sales from Foreclosed Property (Debit) |       |        |
| Collected * (Credit)                      |       |        |
| Balance December 31, 2017                 |       | 0.00   |
|                                           | 0.00  | 0.00   |

|                                          |                 |
|------------------------------------------|-----------------|
| Analysis of Sale of Property:            | \$7,000.00      |
| *Total Cash Collected in 2017 (84125-00) | _____           |
| Realized in 2017 Budget                  | _____           |
| To Results of Operation                  | <u>7,000.00</u> |

**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 Dec.<br>31, 2016 per<br>Audit Report | Amount in<br>2017 Budget | Amount<br>Resulting from<br>2017 | Balance as at<br>Dec. 31, 2017 |
|-----------|---------------------------------------------|--------------------------|----------------------------------|--------------------------------|
|           | \$                                          | \$                       | \$                               | \$                             |
|           | \$0.00                                      | \$0.00                   | \$0.00                           | \$0.00                         |

**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<br>Budget of Year<br>2018 |
|-------------|---------------|--------------|--------|-----------------------------------------------|
|             |               |              | \$     |                                               |

**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 Dec. 31, 2016 | Reduced in 2017 |                         | Balance Dec. 31, 2017 |
|-----------|-------------------------|-------------------|----------------------------------------|-----------------------|-----------------|-------------------------|-----------------------|
|           |                         |                   |                                        |                       | By 2017 Budget  | Cancelled by Resolution |                       |
| 7/6/2015  | Revision of Master Plan | 100,000.00        | 20,000.00                              | 65,000.00             | 20,000.00       |                         | 45,000.00             |
| 6/13/2016 | Revision of Master Plan | 75,000.00         | 15,000.00                              | 75,000.00             | 15,000.00       |                         | 60,000.00             |
| Totals    |                         | 175,000.00        | 35,000.00                              | 140,000.00            | 35,000.00       | 0.00                    | 105,000.00            |
|           |                         |                   |                                        |                       | 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

\_\_\_\_\_  
Kimberly A. Kwasizur  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2017 must be entered here and then raised in the 2018 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 Dec. 31, 2016 | Reduced in 2017 |                         | Balance Dec. 31, 2017 |
|--------|---------|-------------------|----------------------------------------|-----------------------|-----------------|-------------------------|-----------------------|
|        |         |                   |                                        |                       | By 2017 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

\_\_\_\_\_  
Kimberly A. Kwasizur  
Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2017 must be entered here and then raised in the 2018 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

|                                              | Debit        | Credit       | 2018 Debt Service |
|----------------------------------------------|--------------|--------------|-------------------|
| Outstanding January 1, CY (Credit)           |              | 5,865,000.00 |                   |
| Issued (Credit)                              |              |              |                   |
| Paid (Debit)                                 | 2,095,000.00 |              |                   |
| Cancelled (Debit)                            |              |              |                   |
| Outstanding Dec. 31, 2017                    | 80033-04     | 3,770,000.00 |                   |
|                                              |              | 5,865,000.00 |                   |
| 2018 Bond Maturities – General Capital Bonds |              | 80033-05     | 1,305,000.00      |
| 2018 Interest on Bonds                       | 80033-06     | 114,752.50   |                   |

**ASSESSMENT SERIAL BONDS**

|                                              |          |         |      |
|----------------------------------------------|----------|---------|------|
| Outstanding January 1, CY (Credit)           |          |         |      |
| Issued (Credit)                              |          |         |      |
| Paid (Debit)                                 |          |         |      |
| Outstanding Dec. 31, 2017                    | 80033-10 | 0.00    |      |
|                                              |          | 0.00    | 0.00 |
| 2018 Bond Maturities – General Capital Bonds |          | 8003-11 |      |
| 2018 Interest on Bonds                       | 80033-12 |         |      |

**LIST OF BONDS ISSUED DURING 2017**

| Purpose | 2018 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               |               |
| Total   |               |               |               |               |

80033-14

8033-15



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS  
MUNICIPAL GREEN ACRES TRUST LOAN**

|                                    | Debit     | Credit     | 2018 Debt Service |
|------------------------------------|-----------|------------|-------------------|
| Outstanding January 1, CY (Credit) |           | 323,531.08 |                   |
| Issued (Credit)                    |           |            |                   |
| Paid (Debit)                       | 37,507.10 |            |                   |
| Outstanding Dec. 31,2017           | 80033-04  | 286,023.98 |                   |
|                                    |           | 323,531.08 |                   |
| 2018 Loan Maturities               |           | 80033-05   | 28,933.52         |
| 2018 Interest on Loans             |           | 80033-06   | 5,530.13          |
| Total 2018 Debt Service for Loan   |           | 80033-13   | 34,463.65         |

**GREEN ACRES TRUST LOAN**

|                                  |          |          |      |
|----------------------------------|----------|----------|------|
| Issued (Credit)                  |          |          |      |
| Paid (Debit)                     |          |          |      |
| Outstanding Dec. 31,2017         | 80033-10 | 0.00     |      |
|                                  |          | 0.00     | 0.00 |
| 2018 Loan Maturities             |          | 80033-11 |      |
| 2018 Interest on Loans           |          | 80033-12 |      |
| Total 2018 Debt Service for Loan |          | 8033-13  |      |

**LIST OF LOANS ISSUED DURING 2017**

| Purpose | 2018 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               |               |
| Total   |               |               |               |               |

80033-14

80033-15

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

|                             | Debit | Credit | Debt Service |
|-----------------------------|-------|--------|--------------|
| Outstanding January 1,      |       |        |              |
| Issued                      |       |        |              |
|                             |       |        |              |
|                             |       |        |              |
|                             |       |        |              |
| Paid                        |       |        |              |
| Outstanding December 31,    |       |        |              |
| Loan Maturities             |       |        |              |
| Interest on Loans           |       |        |              |
| Total Debt Service for Loan |       |        |              |

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING**  
**AND 2018 DEBT SERVICE FOR BONDS**  
 TYPE I SCHOOL TERM BONDS

|                                    |          | Debit | Credit   | 2018 Debt Service |
|------------------------------------|----------|-------|----------|-------------------|
| Outstanding January 1, CY (Credit) |          |       |          |                   |
| Paid (Debit)                       |          |       |          |                   |
| Outstanding Dec. 31, 2017          | 80034-03 | 0.00  |          |                   |
|                                    |          | 0.00  | 0.00     |                   |
| 2018 Bond Maturities – Term Bonds  |          |       | 80034-04 |                   |
| 2018 Interest on Bonds             |          |       | 80034-05 |                   |

**Type 1 School Serial Bond**

|                                                        |          |      |          |
|--------------------------------------------------------|----------|------|----------|
| Outstanding January 1, CY (Credit)                     |          |      |          |
| Issued (Credit)                                        |          |      |          |
| Paid (Debit)                                           |          |      |          |
| Outstanding Dec. 31, 2017                              | 80034-09 | 0.00 |          |
|                                                        |          | 0.00 | 0.00     |
| 2018 Interest on Bonds                                 | 80034-10 |      |          |
| 2018 Bond Maturities – Serial Bonds                    |          |      | 80034-11 |
| Total "Interest on Bonds – Type 1 School Debt Service" |          |      | 80034-12 |

**LIST OF BONDS ISSUED DURING 2017**

| Purpose | 2018 Maturity -01 | Amount Issued -02 | Date of Issue | Interest Rate |
|---------|-------------------|-------------------|---------------|---------------|
|         |                   |                   |               |               |
| Total   |                   |                   |               |               |

**2018 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY**

|  |                              |                              |
|--|------------------------------|------------------------------|
|  | Outstanding Dec.<br>31, 2017 | 2018 Interest<br>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 Dec. 31, 2017 | Date of Maturity | Rate of Interest | 2018 Budget Requirement |              | Interest Computed to (Insert Date) |
|-----------------------------------------------|------------------------|------------------------|------------------------------------------|------------------|------------------|-------------------------|--------------|------------------------------------|
|                                               |                        |                        |                                          |                  |                  | For Principal           | For Interest |                                    |
| BAN - Series A - Various Capital Improvements | 1,422,150.00           | 1/22/2014              | 1,356,950.00                             | 1/11/2018        | 1.60             | 65,176.44               | 21,650.89    | 1/11/2018                          |
| BAN Series B - Various Capital Improvements   | 2,712,250.00           | 11/17/2014             | 2,614,650.00                             | 11/5/2018        | 1.23             | 0.00                    | 32,071.00    | 11/5/2018                          |
| BAN Series B - Various Capital Improvements   | 3,575,817.00           | 11/13/2015             | 3,575,817.00                             | 11/5/2018        | 1.23             | 0.00                    | 43,861.00    | 11/5/2018                          |
| BAN Series B - Various Capital Improvements   | 1,953,844.00           | 11/9/2016              | 1,210,144.00                             | 11/5/2018        | 1.23             | 0.00                    | 14,842.00    | 11/5/2018                          |
| BAN Series B - Various Capital Improvements   | 2,016,280.00           | 11/6/2017              | 2,016,280.00                             | 11/5/2018        | 1.23             | 0.00                    | 24,732.00    | 11/5/2018                          |
|                                               | 11,680,341.00          |                        | 10,773,841.00                            |                  |                  | 65,176.44               | 137,156.89   |                                    |

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 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 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 Dec. 31, 2017 | Date of Maturity | Rate of Interest | 2018 Budget Requirement |              | Interest Computed to (Insert Date) |
|---------------------------|------------------------|------------------------|------------------------------------------|------------------|------------------|-------------------------|--------------|------------------------------------|
|                           |                        |                        |                                          |                  |                  | For Principal           | For Interest |                                    |
|                           |                        |                        |                                          |                  |                  |                         |              |                                    |
|                           |                        |                        |                                          |                  |                  |                         |              |                                    |

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, or prior must be appropriated in full in the 2018 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<br>Outstanding Dec. 31, 2017 | 2018 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 – January 1, 2017 |                     | 2017 Authorizations | Refunds, Transfers, & Encumbrances | Expended            | Authorizations Canceled | Balance – December 31, 2017 |                     |
|-----------------------------------------------------------------------------------------------|---------------------------|---------------------|---------------------|------------------------------------|---------------------|-------------------------|-----------------------------|---------------------|
|                                                                                               | Funded                    | Unfunded            |                     |                                    |                     |                         | Funded                      | Unfunded            |
| See Attached Schedule                                                                         | 186,198.16                | 1,358,875.03        | 2,122,400.00        | 13,928.73                          | 1,984,530.39        |                         | 138,225.51                  | 1,558,646.02        |
| <b>Total</b>                                                                                  | <b>186,198.16</b>         | <b>1,358,875.03</b> | <b>2,122,400.00</b> | <b>13,928.73</b>                   | <b>1,984,530.39</b> | <b>0.00</b>             | <b>138,225.51</b>           | <b>1,558,646.02</b> |

**TOWNSHIP OF DEPTFORD**  
**GENERAL CAPITAL FUND**  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2017

| Ordinance Number | Improvement Description                                                      | Ordinance |           | Balance December 31, 2016 |               | 2017 Authorizations | Payables Cancelled | Paid or Charged | Balance December 31, 2017 |             |
|------------------|------------------------------------------------------------------------------|-----------|-----------|---------------------------|---------------|---------------------|--------------------|-----------------|---------------------------|-------------|
|                  |                                                                              | Date      | Amount    | Funded                    | Unfunded      |                     |                    |                 | Funded                    | Unfunded    |
| 19-2007          | Various Capital Improvements:<br>Almonesson Lake Dam                         | 10/15/07  | \$ 65,000 | \$ 58,175.20              |               |                     |                    |                 | \$ 58,175.20              |             |
| 16-2008          | Various Capital Improvements:<br>Improvements to Municipal Restrooms         | 10/20/08  | 25,000    | 24,940.00                 |               |                     |                    |                 | 24,940.00                 |             |
| 15-2009          | Various Capital Improvements<br>Improvements to Deptford Center Road         | 11/9/09   | 330,000   | 27,586.63                 |               | \$ (27,586.63)      |                    |                 |                           |             |
|                  | Construction of Municipal Restroom Facility                                  | 11/9/09   | 50,000    | 50,000.00                 |               |                     |                    |                 | 50,000.00                 |             |
| 15-2010          | Acquisition of Technology Equipment                                          | 10/4/10   | 40,000    | 13,562.02                 |               |                     |                    | \$ 13,562.02    |                           |             |
| 11-2011          | Various Capital Improvements<br>Reconst. and Restoration of Various Roadways | 7/11/11   | 780,000   | 6,094.00                  |               | (6,094.00)          |                    |                 |                           |             |
| 6-2013           | Various Capital Improvements<br>Reconst/Resurfacing of Various Roadways      | 4/15/13   | 761,000   |                           | \$ 121,256.50 |                     | \$ 28.05           | 121,284.55      | 0.00                      | (0.00)      |
| 1-2014           | Various Capital Improvements<br>Various Impmts to Pole Barn at Public Works  | 2/25/14   | 205,000   |                           |               | 4,360.28            |                    |                 |                           |             |
|                  | Various Improvements to Fasola Park                                          | 2/25/14   | 360,000   |                           |               | 12,305.94           |                    | 9,973.94        |                           | \$ 2,332.00 |
| 12-2014          | Various Capital Improvements<br>Various Improvements Fasola Park Paths/Roads | 5/19/14   | 330,000   |                           |               |                     | 11,625.00          | 170.00          |                           | 11,455.00   |
| 7-2015           | Various Capital Improvements<br>Reconst. and Restoration of Various Roadways | 3/16/15   | 1,879,888 |                           |               | 611,353.89          | 2,275.68           | 345,402.19      |                           | 268,227.38  |
|                  | Reconstruction of Marion Ave. Phase III                                      | 3/16/15   | 283,623   |                           |               | 90,816.70           |                    | 20,819.31       |                           | 69,997.39   |
|                  | Reconstruction of Niland Ave.                                                | 3/16/15   | 146,394   |                           |               | 12,483.72           | (12,483.72)        |                 |                           |             |
|                  | Reconstruction of Trilby Ave.                                                | 3/16/15   | 100,112   |                           |               | 6,153.15            | (6,153.15)         |                 |                           |             |
|                  | Various Improvements to Twp Parks                                            | 3/16/15   | 115,000   |                           |               | 25,750.39           |                    | 9,320.00        |                           | 16,430.39   |
|                  | Various Improvements to Twp Property                                         | 3/16/15   | 169,000   |                           |               | 88,726.66           |                    | 12,177.89       |                           | 76,548.77   |
| 17-2015          | Acquisition of Real Property                                                 | 7/6/15    | 1,350,000 |                           |               | 23,841.02           |                    | 15,191.02       |                           | 8,650.00    |
| 2-2016           | Various Capital Improvements<br>Acquisition of Veterans Memorial Addition    | 2/22/16   | 25,000    | 5,840.31                  |               |                     |                    | 730.00          | 5,110.31                  |             |
| 3-2016           | Various Capital Improvements<br>Reconst. and Restoration of Various Roadways | 2/22/16   | 1,443,000 |                           |               | 53,197.40           |                    | 51,073.07       |                           | 2,124.33    |
|                  | Reconstruction of Florence Ave.                                              | 2/22/16   | 243,409   |                           |               | 225,714.30          |                    | 225,714.30      |                           |             |
|                  | Reconstruction of Highland Ave.                                              | 2/22/16   | 110,268   |                           |               | 21,153.45           |                    | 3,813.95        |                           | 17,339.50   |
|                  | Various Recreational Improvements                                            | 2/22/16   | 275,000   |                           |               | 45,038.88           |                    | 24,078.59       |                           | 20,960.29   |
|                  | Acquisition of Public Works Equipment                                        | 2/22/16   | 205,000   |                           |               | 16,722.75           |                    | 12,671.88       |                           | 4,050.87    |
| 4-2017           | Various Playground and Recreation Equip.                                     | 2/27/17   | 56,678    |                           |               |                     | 56,677.78          | 56,677.78       |                           |             |

(Continued)



**TOWNSHIP OF DEPTFORD**  
**GENERAL CAPITAL FUND**  
 Statement of Improvement Authorizations  
 For the Year Ended December 31, 2017

| Ordinance Number | Improvement Description                        | Ordinance |              | Balance December 31, 2016 |                        | 2017 Authorizations    | Payables Cancelled  | Paid or Charged        | Balance December 31, 2017 |                        |
|------------------|------------------------------------------------|-----------|--------------|---------------------------|------------------------|------------------------|---------------------|------------------------|---------------------------|------------------------|
|                  |                                                | Date      | Amount       | Funded                    | Unfunded               |                        |                     |                        | Funded                    | Unfunded               |
| 5-2017           | Various Capital Improvements                   |           |              |                           |                        |                        |                     |                        |                           |                        |
|                  | Reconst. and Restoration of Various Roadways   | 2/27/17   | \$ 1,545,000 |                           |                        | \$ 1,545,000.00        |                     | \$ 998,425.00          |                           | \$ 546,575.00          |
|                  | Various Improvements to Fasola Park            | 2/27/17   | 280,000      |                           |                        | 280,000.00             |                     |                        |                           | 280,000.00             |
|                  | Various Improvements to Andaloro Farm          | 2/27/17   | 100,000      |                           |                        | 100,000.00             |                     | 19,020.21              |                           | 80,979.79              |
|                  | Various Recreational Improvements              | 2/27/17   | 197,400      |                           |                        | 197,400.00             |                     | 44,424.69              |                           | 152,975.31             |
|                  |                                                |           |              | <u>\$ 186,198.16</u>      | <u>\$ 1,358,875.03</u> | <u>\$ 2,122,400.00</u> | <u>\$ 13,928.73</u> | <u>\$ 1,984,530.39</u> | <u>\$ 138,225.51</u>      | <u>\$ 1,558,646.02</u> |
|                  | Capital Improvement Fund                       |           |              |                           |                        | \$ 106,120.00          |                     |                        |                           |                        |
|                  | Deferred Charges to Future Taxation - Unfunded |           |              |                           |                        | 2,016,280.00           |                     |                        |                           |                        |
|                  | Cash Disbursements                             |           |              |                           |                        |                        |                     | \$ 1,577,939.00        |                           |                        |
|                  | Contracts Payable                              |           |              |                           |                        |                        | \$ 13,928.73        | 304,986.56             |                           |                        |
|                  | Encumbrances Payable                           |           |              |                           |                        |                        |                     | 101,604.83             |                           |                        |
|                  |                                                |           |              |                           |                        | <u>\$ 2,122,400.00</u> | <u>\$ 13,928.73</u> | <u>\$ 1,984,530.39</u> |                           |                        |

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

|                                                                                                  |          | Debit      | Credit     |
|--------------------------------------------------------------------------------------------------|----------|------------|------------|
| Balance January 1, CY (Credit)                                                                   |          |            | 193,905.08 |
| Received from CY Budget Appropriation * (Credit)                                                 |          |            | 200,000.00 |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit) |          |            |            |
| Appropriated to Finance Improvement Authorizations (Debit)                                       |          | 106,120.00 |            |
| Balance December 31, 2017                                                                        | 80031-05 | 287,785.08 |            |
|                                                                                                  |          | 393,905.08 | 393,905.08 |

\* The full amount of the 2017 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 January 1, CY (Credit)                             |          |       |        |
| Received from CY Budget Appropriation * (Credit)           |          |       |        |
| Received from CY Emergency Appropriation * (Credit)        |          |       |        |
| Appropriated to Finance Improvement Authorizations (Debit) |          |       |        |
| Balance December 31, 2017                                  | 80030-05 | 0.00  |        |
|                                                            |          | 0.00  | 0.00   |

\*The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2017  
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 2017 or Prior Years |
|-------------------------------------|---------------------|------------------------------|------------------------------------|---------------------------------------------------------|
| 5-2017 Various Capital Improvements | 2,122,400.00        | 2,016,280.00                 | 106,120.00                         | 106,120.00                                              |
| <b>Total</b>                        | <b>2,122,400.00</b> | <b>2,016,280.00</b>          | <b>106,120.00</b>                  | <b>106,120.00</b>                                       |

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 – 2017**

|                                                            |          | Debit     | Credit    |
|------------------------------------------------------------|----------|-----------|-----------|
| Balance January 1, CY (Credit)                             |          |           | 31,813.61 |
| 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 December 31, 2017                                  | 80029-04 | 31,813.61 |           |
|                                                            |          | 31,813.61 | 31,813.61 |

**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 December 31, 2017 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2017(Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2018 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2018 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 2018 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 2017 was   | 88,141,620.34 |
| 2. Amount of Item 1 Collected in 2017 (*) | 86,314,781.96 |
| 3. Seventy (70) percent of Item 1         | 61,699,134.24 |

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2017?  
Answer YES or NO: Yes
2. Have payments been made for all bonded obligations or notes due on or before December 31,2017?  
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 2018 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 2016                               |      |
| 2. 4% of 2016 Tax Levy for all purposes:      Levy |      |
| 3. Cash Deficit 2017                               |      |
| 4. 4% of 2017 Tax Levy for all purposes:      Levy | 0.00 |

E.

| Unpaid                                            | 2016           | 2017           | Total          |
|---------------------------------------------------|----------------|----------------|----------------|
| 1. State Taxes                                    | \$             | \$             | \$             |
| 2. County Taxes                                   | \$183,244.71   | \$111,249.75   | \$294,494.46   |
| 3. Amounts due Special Districts                  | \$3,262,092.50 | \$0.00         | \$0.00         |
| Amounts due School Districts for Local School Tax | \$             | \$3,667,625.50 | \$6,929,718.00 |