### ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019 (UNAUDITED)

POPULATION LAST CENSUS 6,522 698,529,100 NET VALUATION TAXABLE 2019 MUNICODE 1439

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2020 **MUNICIPALITIES - FEBRUARY 10, 2020** 

<b>ANNOTAT</b>	ED 40A:5-12 ATION OF BI	, AS AME	NDED, CO	RED TO BE FILI MBINED WITH RECTOR OF TH	INFORMATI	ON REQUIRE	D PRIOR TC
	BOROUGH		of	WHARTO	N	, County of	MORRIS
		SEE		R FOR INDEX A		TIONS.	
		Date		Exa	mined By:		
	1			Preliminary Check			
	2				E	Examined	
-	ere computed b			34, 49 to 51 and 6 ted upon demand	by a register o		
				troller, Auditor or Re	egistered Munic	ipal Accountant.)	JAL OI FIGLIX
(which I have exact copy of are correct, the are in proof; I	not prepared) the original on for the noting the	feliminate of the control of the con	one] and i clerk of the gover nade to or from	d Annual Financial nformation required rerning body, that al nemergency approp tinsofar as I can de	also included h l calculations, e priations and all	xtensions and add statements contail	s Statement is an litions ned herein
Further, I do	hereby certify	that I,		JON RHEIN	IHARDT	,am	the Chief Financial
Officer, Licen		0402	, of the		BOROUGH		of
December 31 to the veracity	, 2019, complete y of required info	ely in compli rmation incl	ance with N.J. uded herein, n	true statements of the S. 40A:5-12, as am eeded prior to certiful December 31, 20	ended. I also givication by the D	ndition of the Local ve complete assur	ance as
;	Signature	jrheinhardt@	)whartonnj.com				
	Title	Chief Finance					
	Address	10 ROBEI	RT STREET				
	Phone Number			73-361-8444			
	Fax Number			73-361-5281			

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.

Sheet 1

### THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

I have prepared the post-closing trial balances, related statement and analyses included in the

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

accompanying Annual Financial Statement from available to me by the <b>BOROUGH</b>	rom the books of account and records made of WHARTON
as of December 31, 2019 and have app	olied certain agreed-upon procedures thereon as ment Services, solely to assist the Chief Financial nual Financial Statement for the year then
accordance with generally accepted auditing the post-closing trial balances, related statem agreed-upon procedures, (except for cir (no matters) <b>[eliminate one]</b> came to my a Financial Statement for the year ended requirements of the State of New Jersey, Dep Government Services. Had I performed addit	rcumstances as set forth below, no matters) or attention that caused me to believe that the Annual Dec. 31, 2019 is not in substantial compliance with the partment of Community Affairs, Division of Local itional procedures or had I made an examination h generally accepted auditing standards, other t would have been reported to the governing atement relates only to the accounts and
Listing of agreed-upon procedures not perform which the Director should be informed:	med and/or matters coming to my attention of
	NO ENTRY
	(Registered Municipal Accountant)
	(Firm Name)
0	(Address)
Certified by me	(Address)
thisday,2	2020
	(Phone Number)
	(Fax Number)

# 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 indebte	dness of the previous fiscal year is not in excess of 3.5%;		
2.	All emergencies approve appropriations;	All emergencies approved for the previous fiscal year <b>did not exceed 3%</b> of total appropriations;		
3.	The tax collection rate ex	xceeded 90%;		
4.	Total deferred charges d	did not equal or exceed 4% of the total tax levy;		
5.		ural deficiencies" noted by the registered municipal of the Annual Financial Statement; and		
6.	There was <b>no operating</b>	g deficit for the previous fiscal year.		
7.	The municipality did <b>not</b> years.	conduct an accelerated tax sale for less than 3 consecutive		
8.	The municipality did <b>not</b> 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	The current year budget does not contain a Levy or Appropriation "CAP" waiver.		
10.	The municipality has not	The municipality has not applied for Transitional Aid for 2020		
above o		nunicipality has complied in full in meeting <b>ALL</b> of the alification for local examination of its Budget in accordance		
Munici	pality:	BOROUGH OF WHARTON		
Chief F	Financial Officer:	JON RHEINHARDT		
Signat	ure:	jrheinhardt@whartonnj.com		
Certific	cate #:	N-0402		
Date:	_	1/2/2020		
	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.				
	of the criteria	a above and therefore does not qualify for local		

Sheet 1b

BOROUGH OF WHARTON

**Municipality:** 

Signature:

Date:

Certificate #:

**Chief Financial Officer:** 

	22-6002409 Fed I.D. #			
	1 cd 1.D. π			
	BOROUGH OF WHARTON			
	Municipality			
	MORRIS			
	County			
	•	deral and State Fina Expenditures of Awa		
		Fiscal Year Ending:	December 31, 2019	
	(1) Federal programs	(2)	(3)	
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAL	\$	\$ 493,932.74	\$	
		(CFR) (Uniform Require Single Audit Program Specific X Financial Statemer	oy Title 2 U.S. Code of Fede ements) and OMB 15-08.  Audit ent Audit Performed in Accor Auditing Standards (Yellow	rdance
Note:	All local governments, who are recireport the total amount of federal a required to comply with Title 2 U.S. Guidance) and OMB 15-08. The sind beginning with Fiscal Year ending a Federal Regulations (CFR) (Uniform	nd state funds expended of Code of Federal Regulatingle audit threshold has be after 1/1/15. Expenditures	during its fiscal year and the ons(CFR) OMB 15-08. (Universe been increased to \$750	type of audit iform ,000
(1)	Report expenditures from federal p Federal pass-through funds can be (CFDA) number reported in the Sta	e identified by the Catalog	of Federal Domestic Assista	
(2)	Report expenditures from state pro pass-through entities. Exclude state are no compliance requirements	ate aid (I.e., CMPTRA, En	_	•
(3)	Report expenditures from federal p from entities other than state gover	-	from the federal governmen	t or indirectly
	jrheinhardt@whartonnj.com Signature of Chief Financial Officer		1/2/2020 Date	

### **IMPORTANT!**

### **READ INSTRUCTIONS**

#### **INSTRUCTIONS**

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 of 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 r	no "utility fund" on the books of	f acco	unt and there was no
utility owned ar	nd operated by the	BOROUGH	of	WHARTON
County of	MORRIS	during the year 2019 and	that sl	neets 40 to 68 are unnecessary.
I have the	erefore removed from	this statement the sheets perta	aining	only to utilities.
		Name		
		Title		
(This must		ief Financial Office, Comptroll	er, Au	ditor or Registered
NOTE:				
in the statemer	nt) in order to provide a	a protective cover sheet to the	back	of the document.
MUNIC	IPAL CERTIFICAT	TION OF TAXABLE PRO	PERT	TY AS OF OCTOBER 1, 2019
Cei	rtification is hereby ma	ide that the Net Valuation Tax	able o	f property liable to taxation for
the tax ye	ear 2020 and filed with	the County Board of Taxation	on Ja	anuary 10, 2020 in accordance
with the r	equirement of N.J.S.A	. 54:4-35, was in the amount	of \$	728,009,300.00
				gshermannjcta.com SIGNATURE OF TAX ASSESSOR
				BOROUGH OF WHARTON MUNICIPALITY
				MORRIS COUNTY

Sheet 2

# POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2019

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

Title of Account		Debit	Credit
CASH		6,896,196.20	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENI	OR CITIZENS	-	15,374.26
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	83.16		
CURRENT	251,204.60		
SUBTOTAL		251,287.76	
TAX TITLE LIENS RECEIVABLE		98,867.07	
PROPERTY ACQUIRED FOR TAXES		71,300.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
page totals		7,317,651.03	15,374.26

# POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2019

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	7,317,651.03	15,374.26
APPROPRIATION RESERVES		1,507,451.27
ENCUMBRANCES PAYABLE		97,046.16
CONTRACTS PAYABLE		190,939.05
TAX OVERPAYMENTS		12,355.33
PREPAID TAXES		144,971.94
DUE TO DEDICATED TRUST		80,000.00
DUE TO STATE:		
MARRIAGE LICENCE		350.00
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		_
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		4,474.96
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		775,998.11
RESERVE FOR LITIGATION		83,278.31
RESERVE FOR SALE OF MUNICIPAL ASSETS		1,246,445.06
	7.047.054.00	4.450.004.45
PAGE TOTAL	7,317,651.03	4,158,684.45
(Do not crowd - add additional sh	noote)	

# POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2019

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	7,317,651.03	4,158,684.45
SUBTOTAL	7,317,651.03	4,158,684.45
		404 454 00
RESERVE FOR RECEIVABLES  DEFERRED SCHOOL TAX	_	421,454.83
DEFERRED SCHOOL TAX PAYABLE	_	-
FUND BALANCE		2,737,511.75
TOTALS	7,317,651.03	7,317,651.03

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 \*
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
TOTALS	-	-

(Do not crowd - add additional sheets)

<sup>\*</sup>To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

### AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH	34,109.23	
GRANTS RECEIVABLE	221,519.74	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		85,829.75
APPROPRIATED RESERVES		169,799.22
UNAPPROPRIATED RESERVES		-
TOTALS	255,628.97	255,628.97

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE -- TRUST FUNDS

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
DOG TRUST FUND		
CASH	14,902.29	
DUE TO -		
DUE TO STATE OF NJ		145.20
RESERVE FOR DOG FUND		14,757.09
FUND TOTALS	14,902.29	14,902.29
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

# POST CLOSING TRIAL BALANCE -- TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	_	
DUE TO -		
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,668,355.97	
Due from Current Fund	80,000.00	
Due State of New Jersey - DCA Training Fees		5,266.00
Special Deposits		190,496.50
Unemployment Insurance Fund		154,898.31
Municipal Court:		
Parking Offense Adjudication Act		1,230.00
Reserve for:		
Police Outside Detail		44,039.99
Police Forfeited Assets		28,654.07
Municipal Open Space		69,950.06
Housing Trust		225,803.62
Wharton Pride		216,559.21
Accumulated Absences		197,864.03
Relocation Assistance Fund		6,869.14
Self Insurance Deductible		150,202.63
Recreation Trust Fund		8,670.14
Storm Recovery Trust Fund		447,852.27
OTHER TRUST FUNDS PAGE TOTAL  (Do not crowd - add addit	1,748,355.97	1,748,355.97

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE -- TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
Previous Totals	1,748,355.97	1,748,355.97
OTHER TRUST FUNDS (continued)		
TOTALS	1,748,355.97	1,748,355.9

(Do not crowd - add additional sheets)

### SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2018

<u>Purpose</u>	Amount Dec. 31, 2018 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2019
				_
				-
Police Oustide Detail	59,975.76	422,156.51	438,092.28	44,039.99
Dept of Community Affairs - Training Fe	5,168.00	4,236.00	4,138.00	5,266.00
Public Defender Fees				_
Parking Offense Adjudication Act	750.00	480.00		1,230.00
Special Deposits	194,455.82	331,108.58	335,067.90	190,496.50
Accumulated Absences	197,864.03			197,864.03
Relocation Assistance Fund	6,869.14			6,869.14
Self Insurance Deductible	70,202.63	80,000.00		150,202.63
Recreation Trust Fund	6,558.14	5,673.25	3,561.25	8,670.14
Unemployment Insurance Fund	140,378.09	29,962.76	15,442.54	154,898.31
Housing Trust	171,978.57	53,825.05		225,803.62
Municipal Open Space	90,087.54	106,206.56	126,344.04	69,950.06
Wharton Pride Account	235,003.36	17,841.84	36,285.99	216,559.21
Storm Recovery Trust Fund	438,049.86	9,802.41		447,852.27
Police Forfeited Assets	28,095.40	558.67		28,654.07
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PAGE TOTAL \$	1,645,436.34 \$	1,061,851.63 \$	958,932.00 \$	1,748,355.97
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## SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Balance

Amount Dec. 31, 2018 per Audit

<u>Purpose</u>	per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	as at Dec. 31, 2019
PREVIOUS PAGE TOTAL	1,645,436.34	1,061,851.63	958,932.00	1,748,355.97
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PAGE TOTAL	\$ 1,645,436.34 \$	1,061,851.63	958,932.00 \$	1,748,355.97

# Sheet 7

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

Title of Liability to which Cash	Audit Balance		RECEIPTS					
and Investments are Pledged	Dec. 31, 2018	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2019
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
*Chow ac rad figure	-	-	-	-	-	-	-	_

<sup>\*</sup>Show as red figure

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

### AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	-	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	
CASH	1,878,295.78	
DUE FROM - COUNTY OF MORRIS	148,752.00	
DUE FROM - FEDERAL GOVERNMENT	2,839,852.00	
DUE FROM - STATE OF NEW JERSEY	162,070.54	
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	45,719.95	_
UNFUNDED		
DUE TO -		
PAGE TOTALS	5,074,690.27	

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

### AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	5,074,690.27	-
BOND ANTICIPATION NOTES PAYABLE		
GENERAL SERIAL BONDS		
TYPE 1 SCHOOL BONDS		
LOANS PAYABLE		45,719.95
CAPITAL LEASES PAYABLE		
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		4,695,380.67
UNFUNDED		<u>-</u>
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		61,761.82
DOWN PAYMENTS ON IMPROVEMENTS		271,330.60
CAPITAL FUND BALANCE		497.23
(Do not around add add)	5,074,690.27	5,074,690.27

(Do not crowd - add additional sheets)

### **CASH RECONCILIATION DECEMBER 31, 2019**

	Cas	sh	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	(889.06)	7,882,638.92	985,553.66	6,896,196.20
Grant Fund		34,109.23		34,109.23
Trust - Dog License	82.36	15,228.53	408.60	14,902.29
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	(2,163.48)	1,689,673.01	19,153.56	1,668,355.97
General Capital	(2,737.28)	2,348,695.33	467,662.27	1,878,295.78
UTILITIES:				
WATER - OPERATING	(1,647.74)	1,867,838.13	-	1,866,190.39
WATER - CAPITAL	(1,667.78)	1,440,198.41	277,784.33	1,160,746.30
SEWER - OPERATING	(2,096.46)	1,317,370.92	-	1,315,274.46
SEWER - CAPITAL	(81.97)	71,243.36	-	71,161.39
SPECIAL DISTRICT	(1,637.64)	860,371.58		858,733.94
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Total	(12,839.05)	17,527,367.42	1,750,562.42	15,763,965.95

<sup>\*</sup> Include Deposits In Transit

#### 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, 2019.

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 passbook at December 31, 2019.

All <u>"Certificates of Deposits"</u>, <u>Repurchase Agreements" and other investments must be</u> 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:	irheinhardt@whartonni.com	Title:	Chief Financial Officer	

<sup>\*\*</sup> Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

## CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

LIST DAINES AND AMOUNTS SUFFORTING C	ZASH ON DEFOSIT
CURRENT FUND:	
Investors (8453)	6,913,355.74
Investors (8580)	969,283.18
TRUST - ANIMAL CONTROL:	
Valley (5096)	15,228.53
valley (3090)	10,220.03
TRUST - OTHER:	
Valley (0155) Library	38,053.10
Valley (9858) Developers Escrow	164,684.00
Investors (8523) - SUI	155,188.00
Valley (5274) - Open Space Trust Fund	70,190.40
Investors (8504) - Housing Trust Fund	226,225.91
Valley (5282) - Wharton Pride	216,890.77
Investors (8518) - Snow Emergency Fund	448,689.84
Investors (8537) - Dedicated Trust Fund	341,063.95
Valley (5290) - Forfeited Assets	28,687.04
GENERAL CAPITAL:	
Valley (5126)	2,348,695.33
WATER OPERATING:	
Investors (8472)	1,867,838.13
WATER CAPITAL:	
Valley (5134)	1,440,198.41
SEWER OPERATING:	
Investors (8486)	1,317,370.92
SEWER CAPITAL:	
Valley (5142)	71,243.36
GRANT FUND:	
Investors (8467)	34,109.23
invesions (otor)	54,109.23
SPECIAL DISTRICT: Investors (8491)	860,371.58
PAGE TOTAL	17,527,367.42

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.

## CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	17,527,367.42
TOTAL PAGE	17,527,367.42

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

### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
CLEAN COMMUNITIES		12,357.27	12,357.27			-
ALCOHOL EDUCATION AND REHAB FUND		482.25	482.25			-
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSI	12,066.28	11,978.00	5,381.46		88.28	18,574.54
HIGHLANDS COUNCIL	9,886.95	285,000.00	91,941.75			202,945.20
BODY ARMOR REPLACEMENT FUND		2,410.97	2,410.97			-
DRUNK DRIVING ENFORCEMENT FUND		61,395.10	61,395.10			-
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						-
						-
						-
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PAGE TOTALS	21,953.23	373,623.59	173,968.80	-	88.28	221,519.74

Sheet 1

### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

	II (D STITTE					
Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	21,953.23	373,623.59	173,968.80	-	88.28	221,519.74
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PAGE TOTALS	21,953.23	373,623.59	173,968.80	-	88.28	221,519.74

# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

		OIMIN I	KECEI VADI	de (cont d)		
Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	21,953.23	373,623.59	173,968.80	-	88.28	221,519.74
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TOTALS	21,953.23	373,623.59	173,968.80	-	88.28	221,519.74

Totals

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Grant	Balance Jan. 1, 2019		propriations	Expended	Other	Cancelled	Balance Dec. 31, 2019
	Jan. 1, 2019	Budget	Appropriation By 40A:4-87				Dec. 31, 2019
CLEAN COMMUNITIES GRANT	2,203.31		12,357.27	4,811.41			9,749.17
DRUNK DRIVING ENFORCEMENT FUND	27,298.67		61,395.10	56,712.13			31,981.64
ALCOHOL EDUCATION REHABILITIATION FUND	4,266.94		482.25	866.90			3,882.29
MUNICIPAL ALLIANCE:							-
STATE SHARE	6,124.68	9,978.00	2,000.00	6,155.89		88.28	11,858.51
LOCAL SHARE	1,543.59	3,494.50		2,040.46		34.41	2,963.22
SAFE KIDS/SAFE COMMUNITIES	245.00						245.00
BODY ARMOR REPLACEMENT FUND		2,410.97		2,410.97			-
HIGHLANDS COUNCIL	95.14		285,000.00	175,975.75			109,119.39
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PAGE TOTALS	41,777.33	15,883.47	361,234.62	248,973.51	-	122.69	169,799.22

Cront	Balance	Transferred			Other	Cancelled	Balance
Grant	Jan. 1, 2019	Budget App Budget	Appropriation By 40A:4-87	Expended	Other	Cancelled	Dec. 31, 2019
PREVIOUS PAGE TOTALS	41,777.33	15,883.47	361,234.62	248,973.51	-	122.69	169,799.22
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PAGE TOTALS	41,777.33	15,883.47	361,234.62	248,973.51	-	122.69	169,799.22

		Transferred					
Grant	Balance Jan. 1, 2019	Budget Appropriations Budget Appropriation		Expended	Other	Cancelled	Balance Dec. 31, 2019
			By 40A:4-87				
PREVIOUS PAGE TOTALS	41,777.33	15,883.47	361,234.62	248,973.51	-	122.69	169,799.22
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PAGE TOTALS	41,777.33	15,883.47	361,234.62	248,973.51	-	122.69	169,799.22

Q1		Transferred			QII	0	Dilimin
Grant	Balance Jan. 1, 2019	Budget App Budget	Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	41,777.33	15,883.47	361,234.62	248,973.51	-	122.69	169,799.22
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TOTALS	41,777.33	15,883.47	361,234.62	248,973.51	_	122.69	- 169,799.22

Totals

		SIAIE GIV				
		Transferred	d from 2019			
Grant	Balance Budget Appropriations		Received	Other	Balance	
2.500	Jan. 1, 2019	Budget	Annropriation		]	Dec. 31, 2019
	Jan. 1, 2019	Dauget	Appropriation By 40A:4-87			DC0. 01, 2019
			By 40A.4-67			
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Totals

## \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85002-00	xxxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxx	9,453,987.00
Paid		9,453,987.00	xxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85003-00	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	85004-00		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-school	ols, transfer to	9,453,987.00	9,453,987.00

Board of Education for use of local schools.

### **MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance - January 1, 2019	85045-00	xxxxxxxxxx	-
2019 Levy	81105-00	xxxxxxxxxx	104,779.37
Interest Earned		xxxxxxxxxx	
Expenditures		104,779.37	xxxxxxxxx
Balance - December 31, 2019	85046-00	-	xxxxxxxxx
# Must include unpaid requisitions.		104,779.37	104,779.37

<sup>#</sup> Must include unpaid requisitions.

## **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85032-00	xxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxx	
Paid			xxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85033-00	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	85034-00		xxxxxxxxx
# Must include unpaid requisitions.		-	-

## **REGIONAL HIGH SCHOOL TAX**

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85042-00	xxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxx	4,819,102.00
Paid		4,819,102.00	xxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85043-00	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	85044-00		xxxxxxxxx
# Must include unpaid requisitions.		4,819,102.00	4,819,102.00

## **COUNTY TAXES PAYABLE**

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxx	xxxxxxxxx
County Taxes	80003-01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxx	1,441.25
2019 Levy :		xxxxxxxxxx	xxxxxxxxx
General County	80003-03	xxxxxxxxxx	1,818,545.34
County Library	80003-04	xxxxxxxxxx	
County Health		xxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxx	54,108.24
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	4,475.76
Paid		1,874,095.63	xxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxx	xxxxxxxxx
County Taxes			xxxxxxxxx
Due County for Added and Omitted Taxes		4,474.96	xxxxxxxxx
		1,878,570.59	1,878,570.59

## **SPECIAL DISTRICT TAXES**

			-1-	
			Debit	Credit
Balance - January 1, 2019		80003-06	xxxxxxxxxx	
2019 Levy: (List Each Type of Distr	ict Tax Separately - see F	ootnote)	xxxxxxxxxx	xxxxxxxxx
Fire -	81108-00		xxxxxxxxxx	xxxxxxxxx
Sewer -	81111-00		xxxxxxxxxx	xxxxxxxxx
Water -	81112-00		xxxxxxxxxx	xxxxxxxxx
Garbage -	81109-00	1,151,684.00	xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
Total 2019 Levy		80003-07	xxxxxxxxxx	1,151,684.00
Paid		80003-08	1,151,684.00	xxxxxxxxx
Balance - December 31, 2019		80003-09	-	xxxxxxxxx
			1,151,684.00	1,151,684.00

Footnote: Please state the number of districts in each instance.

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	2,259,294.00	2,259,294.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			_
Miscellaneous Revenue Anticipated:		xxxxxxxx	xxxxxxxx	xxxxxxxxx
Adopted Budget		3,418,841.97	3,484,969.43	66,127.46
Added by N.J.S. 40A:4-87 (List on 17a)		361,234.62	361,234.62	-
				-
				_
Total Miscellaneous Revenue Anticipated	80103-	3,780,076.59	3,846,204.05	66,127.46
Receipts from Delinquent Taxes	80104-	227,000.00	250,586.94	23,586.94
Amount to be Raised by Taxation:		xxxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	3,896,284.55	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	80121-	236,983.07	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	80107-	4,133,267.62	4,728,930.56	595,662.94
		10,399,638.21	11,085,015.55	685,377.34

### ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxx	21,321,612.27
Amount to be Raised by Taxation		xxxxxxxx	xxxxxxxx
Local District School Tax	80109-00	9,453,987.00	xxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxx
Regional High School Tax	80110-00	4,819,102.00	xxxxxxxx
County Taxes	80111-00	1,872,653.58	xxxxxxxx
Due County for Added and Omitted Taxes	80112-00	4,475.76	xxxxxxxx
Special District Taxes	80113-00	1,151,684.00	xxxxxxxx
Municipal Open Space Tax	80120-00	104,779.37	xxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxx	814,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	4,728,930.56	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxx	
*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		22,135,612.27	22,135,612.27
deficit in the above allocation would apply to "Non-Budget Revenue" only.	· <u>-</u>		

(Continued)

#### Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
MUNICIPAL ALLIANCE	2,000.00	2,000.00	-
ALCOHOL EDUCATION AND REHAB PROGRAM	482.25	482.25	-
CLEAN COMMUNIITES PROGRAM	12,357.27	12,357.27	-
DRUNK DRIVING ENFORCEMENT FUND	61,395.10	61,395.10	<u>-</u>
NJ HIGHLANDS COUNCIL	285,000.00	285,000.00	<u>-</u>
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PAGE TOTALS	361,234.62	361,234.62	-

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:	jrheinhardt@whartonnj.com
	Sheet 17a

(Continued)

#### Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	361,234.62	361,234.62	-
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PAGE TOTALS  I hereby certify that the above list of Chapter 150 insertion	361,234.62	361,234.62	-

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:	jrheinhardt@whartonnj.com
	Sheet 17a.1

(Continued)

#### Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	361,234.62	361,234.62	-
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PAGE TOTALS  I hereby certify that the above list of Chapter 150 insertion	361,234.62	361,234.62	-

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:	jrheinhardt@whartonnj.com
	Sheet 17a.2

### STATEMENT OF GENERAL BUDGET REVENUES 2019

(Continued)

#### Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	361,234.62	361,234.62	-
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PAGE TOTALS  I hereby cortify that the above list of Chapter 150 insertion	361,234.62	361,234.62	-

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:	jrheinhardt@whartonnj.com
	Sheet 17a.3

### STATEMENT OF GENERAL BUDGET REVENUES 2019

(Continued)

#### Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	361,234.62	361,234.62	-
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TOTALS  I hereby cortify that the above list of Chapter 150 insertion	361,234.62	361,234.62	-

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:	jrheinhardt@whartonnj.com
	Sheet 17a Totals

### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted		80012-01	10,038,403.59
2019 Budget - Added by N.J.S. 40A:4-87		80012-02	361,234.62
Appropriated for 2019 (Budget Statement Item 9)		80012-03	10,399,638.21
Appropriated for 2019 by Emergency Appropriation (Budget Sta	tement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	10,399,638.21
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	10,399,638.21
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	8,078,186.94	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	814,000.00	
Reserved	80012-10	1,507,451.27	
Total Expenditures		80012-11	10,399,638.21
Unexpended Balances Canceled (see footnote)		80012-12	

#### **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)

2019 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 2019 OPERATION**

### **CURRENT FUND**

	<del></del>		
		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxx	66,127.46
Delinquent Tax Collections	80013-02	xxxxxxxx	23,586.94
		xxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxx	595,662.94
Unexpended Balances of 2019 Budget Appropriations	80013-04	xxxxxxxx	
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxx	720,302.62
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxx	-
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxx	
Sale of Municipal Assets		xxxxxxxx	
Unexpended Balances of 2018 Appropriation Reserves	80013-05	xxxxxxxx	905,750.11
Prior Years Interfunds Returned in 2019	80013-06	xxxxxxxx	2,814.89
CANCELLATION OF FEDERAL AND STATE APPROP, RES	SERVES	xxxxxxxx	34.41
		xxxxxxxx	
		xxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 1	3 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2019	80013-07		xxxxxxxx
Balance - December 31, 2019	80013-08	xxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxx
SR. CITIZEN DEDUCATION DISALLOWED BY TAX COLL F	OR 2018	2,000.00	xxxxxxxx
Required Collection on Current Taxes	80013-11		xxxxxxxx
Interfund Advances Originating in 2019	80013-12		xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxx	_
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,312,279.37	xxxxxxxx
		2,314,279.37	2,314,279.37

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Treasurer:	
Prior Year Appropriation Refund	34,178.00
Scrap Metal	3,201.00
Motor Vehicle Inspections	775.00
Finger Printing	160.00
Cable TV Franchise Fees	84,446.69
Police Reports and Copies	1,371.38
Fire Safety Fees	26,042.34
Outside Detail - Administrative Fee	39,838.95
Other Miscellaneous Revenue	6,584.46
Tax Collector:	
Payments in Lieu of Taxes	516,034.05
Other Miscellaneous Revenue	7,670.75
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	720,302.62

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	720,302.62
Page Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	720,302.62

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	720,302.62
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	720,302.62
	·

### **SURPLUS - CURRENT FUND YEAR - 2019**

			Debit	Credit
1.	Balance - January 1, 2019	80014-01	xxxxxxxx	2,684,526.38
2.			xxxxxxxx	
3.	Excess Resulting from 2019 Operations	80014-02	xxxxxxxx	2,312,279.37
4.	Amount Appropriated in the 2019 Budget - Cash	80014-03	2,259,294.00	xxxxxxxx
5.	Amount Appropriated in 2019 Budget - with Prior Written- Consent of Director of Local Government Services	80014-04	-	xxxxxxxx
6.				xxxxxxxx
7.	Balance - December 31, 2019	80014-05	2,737,511.75	xxxxxxxx
			4,996,805.75	4,996,805.75

### **ANALYSIS OF BALANCE DECEMBER 31, 2019** (FROM CURRENT FUND - TRIAL BALANCE)

Cash		80014-06	6,896,196.20
Investments		80014-07	
Sub Total			6,896,196.20
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	4,158,684.45
Cash Surplus		80014-09	2,737,511.75
Deficit in Cash Surplus		80014-10	
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets		80014-14	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTH	HER ASSETS"	80014-15	2,737,511.75

WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

<sup>(1)</sup> MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

# (FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2019 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		82101-00 \$	20,390,064.43
	or (Abstract of Ratables)		82113-00 \$	
2.	Amount of Levy Special District Taxes		82102-00 \$	1,151,684.00
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 \$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$	51,074.35
5b.	Subtotal 2019 Levy \$	21,592,822.78	82106-00 \$	21,592,822.78
6.	Transferred to Tax Title Liens		82107-00 \$	20,005.91
7.	Transferred to Foreclosed Property		82108-00 \$	
8.	Remitted, Abated or Canceled			
9.	Discount Allowed			
10.	Collected in Cash: In 2018	82121-00 \$	141,367.09	
	In 2019 *		20,974,460.69	
	Homestead Benefit Credit	\$ s	163,534.49	
	State's Share of 2019 Senior Citizens and Veterans Deductions Allowed  Total To Line 14		42,250.00	
	Total To Line 14	σ2111 σσ ψ	21,021,012.27	
11.	Total Credits		\$	21,341,618.18
12.	Amount Outstanding December 31, 2019		82120-00 \$	251,204.60
13.	Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is 98.74% 82112-00			
Note	e: If municipality conducted Accelerated Tax Sale	or Tax Levy Sale ch	neck here $\overline{\ }$ and co	omplete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:			
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ \$	21,321,612.27	
	To Current Taxes Realized in Cash (Sheet 17)	\$	21,321,612.27	
Note A:	In showing the above percentage the following should be Where Item 5 shows \$1,500,000.00, and Item 10 shows the percentage represented by the cash collections would \$1,049,977.50 divided by \$1,500,000, or .699985. The co	\$1,049,977.50, I be		

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

be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

<sup>\*</sup> Include overpayments applied as part of 2019 collections.

<sup>\*\*</sup> 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

### ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

### To Calculate Underlying Tax Collection Rate for 2019

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 (sheet 22)	\$ 21,321,612.27
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 21,321,612.27
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 21,592,822.78
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.74%

### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 21,321,612.27
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 21,321,612.27
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 21,592,822.78
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.74%

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

	Debit	Credit
1. Balance - January 1, 2019	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxxx	14,124.26
2. Sr. Citizens Deductions Per Tax Billings	7,250.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	35,500.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	500.00	xxxxxxxx
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	1,000.00
8. Deductions Disallowed By Tax Collector Prior Taxes	xxxxxxxx	2,000.00
9. Received in Cash from State	xxxxxxxx	41,500.00
10.		
<u>11.</u>		
12. Balance - December 31, 2019	xxxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	
Due To State of New Jersey	15,374.26	xxxxxxxx
	58,624.26	58,624.26

Calculation of Amount to be included on Sheet 22, Item 10 - 2019 Senior Citizens and Veterans Deductions Allowed

Line 2	7,250.00
Line 3	35,500.00
Line 4	500.00
Sub - Total	43,250.00
Less: Line 7	1,000.00
To Item 10, Sheet 22	42,250.00

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

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxx	715,066.11
Taxes Pending Appeals	715,066.11	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
BUDGET APPROPRIATION			66,980.00
Cash Paid to Appellants (Including 5% Interest from Da	te of Payment)	6,048.00	xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interes	st)		xxxxxxxx
Balance - December 31, 2019		775,998.11	XXXXXXXX
Taxes Pending Appeals*	775,998.11	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
* Includes State Tax Court and County Board of Taxatic Appeals Not Adjusted by December 31, 2019	on	782,046.11	782,046.11

dfernand	dez@whar	tonnj.com	
	re of Tax		
T-8352			1/2/2020
License #		Da	ate

### SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			327,664.29	xxxxxxxx
A. Taxes	83102-00	263,802.60	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83103-00	63,861.69	xxxxxxxx	xxxxxxxx
2. Canceled:			xxxxxxxx	xxxxxxxx
A. Taxes		83105-00	xxxxxxxx	3,849.61
B. Tax Title Liens		83106-00	xxxxxxxxx	
3. Transferred to Foreclosed Tax Title L	iens:		xxxxxxxx	xxxxxxxx
A. Taxes		83108-00	xxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxx	
4. Added Taxes		83110-00	5,251.04	xxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxx
6. Adjustment between Taxes (Other than c	urrent year) and Ta	x Title Liens;	xxxxxxxx	
A. Taxes - Transfers to Tax Titl	le Liens	83104-00	xxxxxxxx	(1) 16,181.65
B. Tax Title Liens - Transfers fr	om Taxes	83107-00	(1) 16,181.65	xxxxxxxx
7. Balance Before Cash Payments			xxxxxxxx	329,065.72
8. Totals			349,096.98	349,096.98
9. Balance Brought Down			329,065.72	xxxxxxxx
10. Collected:			xxxxxxxx	250,586.94
A. Taxes	83116-00	248,939.22	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83117-00	1,647.72	xxxxxxxx	xxxxxxxx
11. Interest and Costs - 2019 Tax Sale		83118-00	465.54	xxxxxxxx
12. 2019 Taxes Transferred to Liens		83119-00	20,005.91	xxxxxxxx
13. 2019 Taxes		83123-00	251,204.60	xxxxxxxx
14. Balance - December 31, 2019	<del></del>		xxxxxxxx	350,154.83
A. Taxes	83121-00	251,287.76	xxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83122-00	98,867.07	xxxxxxxx	xxxxxxxx
15. Totals			600,741.77	600,741.77

16.	Percentage of Cash Collections to Adj	usted Amount Outstanding
	(Item No. 10 divided by Item No. 9) is	76.15%

17. Item No. 14 multiplied by percentage shown above is	266,642.90 and represents the
maximum amount that may be anticipated in 2020.	83125-00

(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
1. Ba	alance - January 1, 2019	84101-00	71,300.00	xxxxxxxx
2. Fo	preclosed or Deeded in 2019		xxxxxxxx	xxxxxxxx
3.	Tax Title Liens	84103-00	-	xxxxxxxx
4.	Taxes Receivable	84104-00	-	xxxxxxxx
5A.		84102-00		xxxxxxxx
5B.		84105-00	xxxxxxxx	
6.	Adjustment to Assessed Valuation	84106-00		xxxxxxxx
7.	Adjustment to Assessed Valuation	84107-00	xxxxxxxx	
8. Sa	ales		xxxxxxxx	xxxxxxxx
9.	Cash *	84109-00	xxxxxxxx	
10.	Contract	84110-00	xxxxxxxx	
11.	Mortgage	84111-00	xxxxxxxx	
12.	Loss on Sales	84112-00	xxxxxxxx	
13.	Gain on Sales	84113-00		xxxxxxxx
14. Ba	alance - December 31, 2019	84114-00	xxxxxxxx	71,300.00
			71,300.00	71,300.00

#### **CONTRACT SALES**

		Debit	Credit
15. Balance - January 1, 2019	84115-00		xxxxxxxx
16. 2019 Sales from Foreclosed Property	84116-00		xxxxxxxx
17. Collected*	84117-00	xxxxxxxx	
18.	84118-00	xxxxxxxx	
19. Balance - December 31, 2019	84119-00	xxxxxxxx	-
		-	-

### MORTGAGE SALES

		Debit	Credit
20. Balance - January 1, 2019	84120-00		xxxxxxxx
21. 2019 Sales from Foreclosed Property	84121-00		xxxxxxxx
22. Collected*	84122-00	xxxxxxxx	
23.	84123-00	xxxxxxxx	
24. Balance - December 31, 2019	84124-00	xxxxxxxx	-
		-	-

Analysis of Sale of Property: \$	
* Total Cash Collected in 2019	(84125-00)
Realized in 2019 Budget	
To Results of Operation (Sheet 19)	

# DEFERRED CHARGES - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>		Amount Dec. 31, 2018 per Audit Report		Amount in 2019 Budget		Amount Resulting from 2019		Balance as at Dec. 31, 2019
Emergency Authorization -								<u> </u>
Municipal*	\$		\$_		_\$_		_\$_	-
Emergency Authorization -								
Schools	\$		\$		\$		\$	
Overexpenditure of Appropriations	_\$		\$		\$		\$	
	_\$		\$		_\$_		\$	
	\$		\$		\$		\$	
	\$		\$		\$		\$	
	_\$		\$_		\$		\$	
	\$		\$		\$		\$	
	\$		\$		\$		\$	
TOTAL DEFERRED CHARGES	_\$		\$_	-	\$	-	\$	

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	On Account of	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of Year 2020
1.			\$		
2.			\$		
3.			\$		
4.			\$		

#### 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; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2018	REDUCEI By 2019 Budget	D IN 2019  Canceled  By Resolution	Balance Dec. 31, 2019		
							-		
							-		
							-		
							-		
							-		
							-		
2							-		
							-		
3							-		
							-		
							-		
	Totals	-	-	-	-	-	-		
	80025-00 80026-00								

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

Chief Financial Officer

<sup>\*</sup> Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2019 must be entered here and then raised in the 2020 budget.

### N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS 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, 2018	REDUCED IN 2019  By 2019 Canceled  Budget By Resolution		Balance Dec. 31, 2019
					J		_
							_
							_
							-
							_
							-
							-
							-
							-
							-
							-
	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:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page

Chief Financial Officer

<sup>\*</sup> Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2019 'must be entered here and then raised in the 2020 budget.

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

**GENERAL CAPITAL BONDS** 

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxx		
Issued	80033-02	xxxxxxxx		
Paid	80033-03		xxxxxxxx	
Outstanding - December 31, 2019	80033-04	-	XXXXXXXX	
		-	-	
2020 Bond Maturities - General Capit	al Bonds		80033-05	\$
2020 Interest on Bonds*		80033-06	\$	
ASSESSM	MENT SER	IAL BONDS		
Outstanding - January 1, 2019	80033-07	xxxxxxxx		
Issued	80033-08	xxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxx	
		-	-	
2020 Bond Maturities - Assessment E	onds		80033-11	\$
2020 Interest on Bonds*				
Total "Interest on Bonds - Debt Service	e" (*Items)		80033-13	\$ -

#### LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14 80033-15

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

### GREEN ACRES PROGRAM LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxx	75,450.45	
Issued	80033-02	xxxxxxxx		
Paid	80033-03	29,730.50	xxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	45,719.95	xxxxxxxx	
		75,450.45	75,450.45	
2020 Loan Maturities			80033-05	\$ 30,328.08
2020 Interest on Loans			80033-06	\$ 763.51
Total 2020 Debt Service for		Loan	80033-13	\$ 31,091.59
		LOA	N .	
Outstanding - January 1, 2019	80033-07	xxxxxxxx		
Issued	80033-08	xxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	**************************************	
Outstanding - December 31, 2019  2020 Loan Maturities	80033-10	-	-	\$
	80033-10	-	-	

#### LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

		LOA	N	
		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxx		
Issued	80033-02	xxxxxxxx		
Paid	80033-03		xxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxx	
2020 Loan Maturities		-	- 80033-05	\$
2020 Interest on Loans			80033-06	
Total 2020 Debt Service for		_ Loan	80033-13	\$ -
		LOA	N	
Outstanding - January 1, 2019	80033-07	xxxxxxxx		
Issued	80033-08	xxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for		Loan	80033-13	\$ -

#### LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate				
Total	-	-						

80033-14

80033-15

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

		LOA	N	
		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxx		
Issued	80033-02	xxxxxxxx		
Paid	80033-03		xxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxx	
		-	-	
2020 Loan Maturities			80033-05	\$
2020 Interest on Loans			80033-06	\$
Total 2020 Debt Service for		_ Loan	80033-13	\$ -
		LOA	AN .	
Outstanding - January 1, 2019	80033-07	xxxxxxxx		
Issued	80033-08	xxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxx	
		-	-	
2020 Loan Maturities		-	80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for		Loan	80033-13	\$ -

#### LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate				
Total	-	-						

80033-14 80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80034-01	xxxxxxxx		
Paid	80034-02		xxxxxxxx	
Outstanding - December 31, 2019	80034-03	-	xxxxxxxx	
		-	-	
2020 Bond Maturities - Term Bonds		80034-04 \$		
2020 Interest on Bonds		80034-05 \$		
Outstanding - January 1, 2019	80034-06	RIAL BONDS  xxxxxxxxx		
Outstanding - January 1, 2019	80034-06	xxxxxxxx		
Issued	80034-07	xxxxxxxx		
Paid				
	80034-08		xxxxxxxx	
	80034-08		xxxxxxxx	
Outstanding - December 31, 2019	80034-08	-	xxxxxxxx	
		-		
		- - 80034-10 \$	**************************************	
Outstanding - December 31, 2019		- - 80034-10 \$	**************************************	\$

### LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035-	-	-		

# 2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY Outstanding 2020 Interest

				Dec. 31, 2019	Requirement
1.	Emergency Notes	80036-	\$_		\$
2.	Special Emergency Notes	80037-	\$_		\$
3.	Tax Anticipation Notes	80038-	\$_		\$
4.	Interest on Unpaid State & County Taxes	80039-	\$_		\$
5.			\$_		\$
6.			\$_		\$

# neet 33

### DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2020 Budget Requirements		Interest Computed to
	Issued Issue*	Outstanding Dec. 31, 2019	Maturity	Interest	For Principal	For Interest **	(Insert Date)	
Page Totals	-		_			-	-	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

80051-01 80051-02

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

<sup>\* &</sup>quot;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.

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

### 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, 2019	Date of Maturity	Rate of Interest	2020 Budget	Requirements For Interest	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	-		-			-	-	
2								
PAGE TOTALS	-		_			_	-	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

80051-01 800

80051-02

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

Memo: Type 1 School Notes should be separately listed and totaled.

<sup>\* &</sup>quot;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.

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

### 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, 2019	Date of Maturity	Rate of Interest	2020 Budget I For Principal	Requirements For Interest	Interest Computed to (Insert Date)
	PREVIOUS PAGE TOTALS	-		-			-	-	
Sheet									
<sup>ယ</sup> —									
	PAGE TOTALS	-		-			-	-	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

80051-01

80051-02

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

Memo: Type 1 School Notes should be separately listed and totaled.

<sup>\* &</sup>quot;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.

<sup>\*\*</sup> 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	Date of Maturity	Rate of Interest	2020 Budget Requirements  For Principal For Interest		Interest Computed to (Insert Date)
				Dec. 31, 2019				**	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total			-	-		-	-	

MEMO:\* See Sheet 33 for clarification of "Original Date of Issue"

80051-01 80051-02

Assessment Notes with an original date of issue of 2017 or prior must be appropriated in full in the 2020 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

<sup>\*\*</sup> Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount Lease Obligation Outstanding	2020 Budget Requirements			
	·	Dec. 31, 2019	For Principal	For Interest/Fees		
1.						
2.						
3.						
4.						
5.						
6.						
ဟ <u>7.</u>						
Sheet - 8.						
<b>9</b> .						
10.						
11.						
12.						
13.						
14.						
	Total	-	-	-		
	Total	-	<u>-</u> 80051-01	<u>                                       </u>		

(Do not crowd - add additional sheets)

34a

# Sheet 35

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations	Balance - Dece	mber 31, 2019
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
04-16 Various Improvements	35,886.93				33,286.93		2,600.00	
10-16 Police Equipment	3,263.01				2,890.52		372.49	
01-17 Various Improvements	140,387.99				137,579.49		2,808.50	
05-17 Canal Construction Documents	5,875.00						5,875.00	
06-17 Canal Restoration Project	1,796,000.00					1,796,000.00		
11-17 Various Improvements	180,372.58				148,768.07		31,604.51	
16-17 Main Street Improvements	50,000.00				26,061.32		23,938.68	
02-18 Various Improvements	336,984.56				213,205.39		123,779.17	
06-18 Various Improvements	728,320.12				283,192.03		445,128.09	
07-18 Safe Routes to Schools	100,000.00						100,000.00	
08-18 Police Equipment	6,498.89				1,613.70		4,885.19	
01-19 Varioius Improvements			1,000,000.00		273,726.98		726,273.02	
02-19 Canal Restoration Project			2,522,090.00			2,522,090.00		
03-19 Morris Canal Lock 2 East			38,250.00				38,250.00	
04-19 Irondale Mountain Trails			71,600.00		71,600.00			
09-19 Various Improvements			766,500.00		430,824.98		335,675.02	
10-19 East Sterling Street			247,000.00		247,000.00			
11-19 Library Bathroom Renovation			80,000.00		24,451.00		55,549.00	
Page Total	3,383,589.08	<u>-</u>	4,725,440.00	<u>-</u>	1,894,200.41	4,318,090.00	1,896,738.67	<u>-</u>

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

# Sheet 35.1

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2019	2019	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
PREVIOUS PAGE TOTALS	3,383,589.08	-	4,725,440.00	-	1,894,200.41	4,318,090.00	1,896,738.67	-
13-19 Canal Restoration			38,790.00				38,790.00	
23-19 Canal Restoration			2,759,852.00				2,759,852.00	
PAGE TOTALS	3,383,589.08	_	7,524,082.00	-	1,894,200.41	4,318,090.00	4,695,380.67	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

# Sheet 35 Totals

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	Balance - January 1, 2019	2019	Other	Expended	Authorizations	Balance - December 31, 2019	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	3,383,589.08	-	7,524,082.00	-	1,894,200.41	4,318,090.00	4,695,380.67	-
GRAND TOTALS	3,383,589.08	-	7,524,082.00	-	1,894,200.41	4,318,090.00	4,695,380.67	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

### GENERAL CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2019	80031-01	xxxxxxxx	61,761.82
Received from 2019 Budget Appropriation *	80031-02	xxxxxxxx	1,766,500.00
		xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxx	
List by Improvements - Direct Charges Made for Prelimina	ary Costs:	xxxxxxxx	xxxxxxxx
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	1,766,500.00	xxxxxxxx
			xxxxxxxx
Balance - December 31, 2019	80031-05	61,761.82	xxxxxxxx
		1,828,261.82	1,828,261.82

<sup>\*</sup>The full amount of the 2019 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, 2019	80030-01	xxxxxxxx	232,830.60
Received from 2019 Budget Appropriation *	80030-02	xxxxxxxx	38,500.00
Received from 2019 Emergency Appropriation *	80030-03	xxxxxxxx	
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxx
			xxxxxxxx
Balance - December 31, 2019	80030-05	271,330.60	xxxxxxxx
		271,330.60	271,330.60

<sup>\*</sup>The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
Various Improvements	2,000,000.00		1,000,000.00	1,000,000.00
Canal Restoration Project	3,288,590.00		2,522,090.00	766,500.00
Morris Canal Lock 2 East	38,250.00		38,250.00	
Irondale Mountain Trails	71,600.00		71,600.00	
Various Improvements	766,500.00		766,500.00	
East Sterling Street	247,000.00		247,000.00	
Library Bathroom Renovation	80,000.00		80,000.00	
Canal Restoration Project	38,790.00		38,790.00	
Canal Restoration Project	2,759,852.00		2,759,852.00	
	-			
Total 80032-00	9,290,582.00	-	7,524,082.00	1,766,500.00

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 - 2019

		Debit	Credit
Balance - January 1, 2019	80029-01	xxxxxxxx	497.23
Premium on Sale of Bonds		xxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxx
Appropriated to 2019 Budget Revenue	80029-03		xxxxxxxx
Balance - December 31, 2019	80030-04	497.23	xxxxxxxx
		497.23	497.23

### **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 2019 was				\$ 21,5	592,822.7	8_
	2.	Amount of Item 1 Collected in 2019 (*	)		\$	21,321,612.27	_	
	3.	Seventy (70) percent of Item 1				\$ 15,7	114,975.9	<u>5</u>
	(*) In	cluding prepayments and overpayment	ts applied.					
В.								
	1.	Did any maturities of bonded obligatio	ns or notes	s fall due du	uring the y	ear 2019?		
		Answer YES or NO YES						
	2.	Have payments been made for all bor December 31, 2019?	nded obliga	ations or no	tes due or	n or before		
		Answer YES or NO YES	If answ	ver is "NO"	give deta	ils		
		NOTE: If answer to Item B1 is YES,	then Item	B2 must b	e answer	red		
_		the appropriation required to be included or notes exceed 25% of the total appro ? Answer YES or NO		-		•		
D.								
υ.	1.	Cash Deficit 2018					\$	
	2.	4% of 2018 Tax Levy for all purposes:	Levy	\$		=	\$	
	3.	Cash Deficit 2019					\$	
	4.	4% of 2019 Tax Levy for all purposes:						
			Levy	\$		=	\$	
E.		<u>Unpaid</u>		<u>2018</u>		2019	· -	<u>Total</u>
	1.	State Taxes	\$		\$		\$	-
	2.	County Taxes	\$		\$	4,474.96	\$	4,474.96
	3.	Amounts due Special Districts						
			\$		\$	-	\$	
	4.	Amount due School Districts for School	ol Tax					
			\$		\$	-	_\$	

Sheet 39

# **UTILITIES ONLY**

#### Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2019, please observe instructions of Sheet 2.

# POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

# AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,866,190.39	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	57,189.31	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		602,849.93
Encumbrances Payable		63,741.58
Accrued Interest on Bonds and Notes		1,648.44
Due to -		
WATER RENT OVERPAYMENTS		3,317.92
		0-1
Subtotal - Cash Liabilities		671,557.87 "(
Reserve for Consumer Accounts and Lien Receivable		57,189.31
Fund Balance		1,194,632.52
Total	1,923,379.70	1,923,379.70

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - WATER UTILITY FUND (cont'd)

### AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
APITAL SECTION:		
st. Proceeds Bonds and Notes Authorized		XXXXXXXX
onds and Notes Authorized but Not Issued	xxxxxxxxx	
CASH	1,160,746.30	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	15,041,933.38	
AUTHORIZED AND UNCOMPLETED	1,500,000.00	
PAGE TOTALS	17,702,679.68	

# POST CLOSING TRIAL BALANCE - WATER UTILITY FUND (cont'd)

### AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	17,702,679.68	_
BONDS PAYABLE		-
LOANS PAYABLE		157,141.2
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		505,094.7
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		14,884,792.0
RESERVE FOR DEFERRED AMORTIZATION		1,500,000.0
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		310,229.4
CAPITAL FUND BALANCE		345,422.0
TOTALS	17,702,679.68	17,702,679.6

## POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

### IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

#### AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALC		
TOTALS	- 1	A -

# Sheet 43

## ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2018	Assessments and Liens	Operating	EIPTS			Disbursements	Balance Dec. 31, 2019
Assessment Serial Bond Issues:	xxxxxxxxx	XXXXXXXXX	Budget xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
*Chausa and finance	-	-	-	-	-	-	-	-

<sup>\*</sup>Show as red figure

#### **SCHEDULE OF WATER UTILITY BUDGET - 2019**

#### **BUDGET REVENUES**

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	525,000.00	525,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			-
RENTS		1,981,971.50	2,337,593.33	355,621.83
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
				-
				-
Subtotal		2,506,971.50	2,862,593.33	355,621.83
Deficit (General Budget) **	91306-			-
	91307-	2,506,971.50	2,862,593.33	355,621.83

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

#### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		2,506,971.50
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		2,506,971.50
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,506,971.50
Deduct Expenditures:		
Paid or Charged	1,898,949.72	
Reserved	602,849.93	
Surplus (General Budget)**		
Total Expenditures		2,501,799.65
Unexpended Balance Canceled (See Footnote)		5,171.85

#### FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an \* and must agree in 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"

#### STATEMENT OF 2019 OPERATION

#### WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

#### **SECTION 1:**

	1	
Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,862,593.33	
Miscellaneous Revenue Not Anticipated	95,025.91	
2018 Appropriation Reserves Canceled in 2019		
Total Revenue Realized		2,957,619.24
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	1,898,949.72	
Reserved	602,849.93	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,501,799.65	
Less: Deferred Charges Included in  Above "Total Expenditures"	2,301,799.03	
Total Expenditures - As Adjusted		2,501,799.65
Excess		455,819.59
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	455,819.59	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	

#### **SECTION 2:**

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2018 for an Anticipated Deficit in the Water Utility for 2018

2018 Appropriation Reserves Canceled in 2019	422,704.18	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		422,704.18

 $<sup>\</sup>ensuremath{^{**}}$  Items must be shown in same amounts on Sheet 44.

#### **RESULTS OF 2019 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	355,621.83
Unexpended Balances of Appropriations	xxxxxxxxx	5,171.85
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	95,025.91
Unexpended Balances of 2018 Appropriations*	xxxxxxxx	422,704.18
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	878,523.77	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	878,523.77	878,523.77

#### **OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	1,002,108.75
Excess in Results of 2019 Operations	xxxxxxxx	878,523.77
Amount Appropriated in the 2019 Budget - Cash	525,000.00	xxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
AMOUNT ANTICIPATED IN CURRENT FUND	161,000.00	
Balance - December 31, 2019	1,194,632.52	xxxxxxxx
	1,880,632.52	1,880,632.52

### ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM WATER UTILITY - TRIAL BALANCE)

Cash	1,866,190.39
Investments	
Interfund Accounts Receivable	
Subtotal	1,866,190.39
Deduct Cash Liabilities Marked with "C" on Trial Balance	671,557.87
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,194,632.52
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.	1,194,632.52

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

#### SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance Dec	cember 31, 2018		:	\$54	,263.13
Increased by	y: Rents Levied		;	\$2,370	,069.84
Decreased b	py:				
(	Collections	\$ 2,3	333,568.34		
	Overpayments applied	\$	4,024.99		
٦	Transfer to Liens	\$			
(	Other	\$	29,550.33		
			;	\$ 2,367	,143.66
Balance Dec	cember 31, 2019		;	\$57	,189.31
	SCHEDULE OF WATER	R UTILITY	LIENS		
Balance Dec	cember 31, 2018			\$	
Increased by	y:				
	Fransfers from Accounts Receivable	\$			
F	Penalties and Costs	\$			
(	Other	\$			
			:	\$	
Decreased b	py:				
(	Collections	\$			
(	Other	\$			
			;	\$	
Ralance Dec	cember 31, 2019		:	\$	_

# DEFERRED CHARGES - MANDATORY CHARGES ONLY - WATER UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

4	Caused By	Amount Dec. 31, 2018 per Audit <u>Report</u>	Amount in 2019 <u>Budget</u>	Amount Resulting <u>2019</u>	Balance as at <u>Dec. 31, 2019</u>
1.	Emergency Authorization - Municipal*	3	\$	<b></b>	\$
2.		3	\$	<b></b>	\$
3.		8	\$	\$	\$
4.	9	3	\$	<b></b>	\$
5.		S	\$	\$	\$
	Deficit in Operations	5	\$	<b></b>	\$
	Total Operating	S	\$	·	\$
6.	9	S	\$	<b></b>	\$
7.		8	\$	\$	\$
	Total Capital	5	\$	·	\$

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2020
1.				\$	
2.				\$	
3.				\$	
4.				\$	

## SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2020 E Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-	]	
2020 Bond Maturities - Assessment Bonds			\$	
2020 Interest on Bonds		\$		
WATER UTILITY CA	PITAL BONDS			
Outstanding - January 1, 2019	xxxxxxxx		]	
Issued	xxxxxxxx		]	
Paid		xxxxxxxx	]	
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-	<u> </u>	
2020 Bond Maturities - Capital Bonds			\$	
2020 Interest on Bonds		\$		
INTEREST ON BONE	OS - WATER UT	ILITY BUDGET		
2020 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF BONI	DS ISSUED DUR	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest
			13300	Rate
			1	

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

#### WATER UTILITY NJEIT LOAN

	Debit	Credit	2020 L Servi	
Outstanding - January 1, 2019	xxxxxxxx	184,815.15		
Issued	xxxxxxxx			
Paid	27,673.86	xxxxxxxx		
Outstanding - December 31, 2019	157,141.29	xxxxxxxx	_	
	184,815.15	184,815.15	_	
2020 Loan Maturities			\$ 2	7,261.50
2020 Interest on Loans		\$ 3,956.26		
WATER UTILITY	LOA	N		
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON LOAD	NS - WATER UT	ILITY BUDGET	1	
2020 Interest on Loans (*Items)		\$ 3,956.26		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$ 1,648.44		
Subtotal		\$ 2,307.82		
Add: Interest to be Accrued as of 12/31/2020		\$ 1,367.19		
Required Appropriation 2020			\$	3,675.01
LIST OF LOA	NS ISSUED DUR	RING 2019	T	·
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	_	_		

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

WATER UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 E Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx		1	
			1	
Paid		xxxxxxxx	1	
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
WATER UTILITY	LOA	N		
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON LOAD	NS - WATER UT	TLITY BUDGET	1r	
2020 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
			10000	reace
	_	_		
	JL	IL	<u> </u>	<u></u>

#### DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
1.								-	
2.								-	
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTA	L	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

(Do not crowd - add additional sheets)

Sheet 50

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

#### DEBT SERVICE FOR WATER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
	1.								
	2.								
	3.								
	4.								
	5.								
	6.								
Sheet	7.								
	8.								
50	9.								
	TOTAL	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

INTEREST ON NOTES - WATER UTILITY BUDGET							
2020 Interest on Notes	\$ -						
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$						
Subtotal	\$ -						
Add: Interest to be Accrued as of 12/31/2020	\$						
Required Appropriation - 2020	\$ -						

(Do not crowd - add additional sheets)

Sheet 50

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

## sheet 51

#### DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2019					
	-		_			_	_	

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

MEMO:\* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2017 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

#### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements			
	Dec. 31, 2019	For Prinicpal	For Interest/Fees		
Tatal					
Total	-	-	-		

# Sheet 52

#### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		2019		Expended	Other	Balance - Dece		
not merely designate by a code number.		Unfunded	Authorizations				Funded	Unfunded
09-18 WATER MAIN IMPROVEMENTS	1,184,997.28				979,902.49		205,094.79	
12-19 SCADA SYSTEM			300,000.00				300,000.00	
PAGE TOTALS	1,184,997.28	-	300,000.00	-	979,902.49	-	505,094.79	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

### 52.4

#### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2019	2019	2019 Authorizations		nded Other	Balance - December 31, 2019	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	1,184,997.28	-	300,000.00	-	979,902.49	-	505,094.79	-
20								
Sheet								
TOTALS	1,184,997.28	-	300,000.00	-	979,902.49	-	505,094.79	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

#### WATER UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	229.48
Received from 2019 Budget Appropriation	xxxxxxxx	610,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	300,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	310,229.48	xxxxxxxx
	610,229.48	610,229.48

#### WATER UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

<sup>\*</sup>The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

#### WATER UTILITY FUND

#### CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
SCADA SYSTEM	300,000.00		300,000.00	300,000.00
	300,000.00	-	300,000.00	300,000.00

#### WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### **YEAR 2019**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	345,422.03
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxx
Balance - December 31, 2019	345,422.03	xxxxxxxx
	345,422.03	345,422.03

## POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

### AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	
			:
Cash	1,315,274.46		_
Investments			
Due from -			
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	90,655.36		
Liens Receivable	-		-
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		459,501.63	
Encumbrances Payable		20,834.53	
Accrued Interest on Bonds and Notes		-	_
Due to -			
SEWER RENT OVERPAYMENTS		3,520.18	
Subtotal - Cash Liabilities		483,856.34	"C"
Reserve for Consumer Accounts and Lien Receivable		90,655.36	
Fund Balance		831,418.12	-
		22.,	-
Total	1,405,929.82	1,405,929.82	•

# POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND (cont'd)

### AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
APITAL SECTION:		
st. Proceeds Bonds and Notes Authorized		xxxxxxxxx
sonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH	71,161.39	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	6,278,372.60	
AUTHORIZED AND UNCOMPLETED		
_		
PAGE TOTALS  (Do not ground, add addit	6,349,533.99	

# POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND (cont'd)

### AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	6,349,533.99	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		6,278,372.6
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL IMPROVEMENT FUND		70,569.4
CAPITAL FUND BALANCE		591.9
-		
TOTALS	6,349,533.99	6,349,533.9

## POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

### IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

#### AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
		_

# Sheet 43

## ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

	Audit							
Title of Liability to which Cash	Balance		RECI	EIPTS				Balance
and Investments are Pledged	Dec. 31, 2018	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2019
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	_

<sup>\*</sup>Show as red figure

#### **SCHEDULE OF SEWER UTILITY BUDGET - 2019**

#### **BUDGET REVENUES**

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	275,000.00	275,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			
RENTS		1,682,841.50	1,716,648.91	33,807.41
MISCELLANEOUS REVENUE		16,220.00	40,712.52	24,492.52
Reserve for Debt Service	91307-			
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
Subtotal		1,974,061.50	2,032,361.43	58,299.93
Deficit (General Budget) **	91306-			-
	91307-	1,974,061.50	2,032,361.43	58,299.93

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

#### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		1,974,061.50
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		1,974,061.50
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,974,061.50
Deduct Expenditures:		
Paid or Charged	1,514,559.87	
Reserved	459,501.63	
Surplus (General Budget)**		
Total Expenditures		1,974,061.50
Unexpended Balance Canceled (See Footnote)		-

#### FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an \* and must agree in 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"

#### STATEMENT OF 2019 OPERATION

#### **SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

#### **SECTION 1:**

Devenue Deelizade		
Revenue Realized:	XXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,032,361.43	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019		
Total Revenue Realized		2,032,361.43
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	1,514,559.87	
Reserved	459,501.63	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,974,061.50	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,974,061.50
Excess		58,299.93
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	58,299.93	
Deficit		
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

#### **SECTION 2:**

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2018 for an Anticipated Deficit in the Sewer Utility for 2018

2018 Appropriation Reserves Canceled in 2019	431,132.44	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		431,132.44

 $<sup>\</sup>ensuremath{^{**}}$  Items must be shown in same amounts on Sheet 44.

#### **RESULTS OF 2019 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	58,299.93
Unexpended Balances of Appropriations	xxxxxxxx	
Miscellaneous Revenues Not Anticipated	xxxxxxxx	
Unexpended Balances of 2018 Appropriations*	xxxxxxxx	431,132.44
Deficit in Anticipated Revenues		xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	489,432.37	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	489,432.37	489,432.37

#### **OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance - January 1, 2019	<b>xxxxxxxx</b> 777,985.	
Excess in Results of 2019 Operations	xxxxxxxx	489,432.37
Amount Appropriated in the 2019 Budget - Cash	275,000.00	xxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
ANTICIPATED IN CURRENT FUND	161,000.00	
Balance - December 31, 2019	831,418.12	xxxxxxxx
	1,267,418.12	1,267,418.12

### ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash	1,315,274.46
Investments	
Interfund Accounts Receivable	
Subtotal	1,315,274.46
Deduct Cash Liabilities Marked with "C" on Trial Balance	483,856.34
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	831,418.12
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.	831,418.12

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

#### SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance Do	ecember 31, 2018		\$ 80,159	.75
Increased	by: Rents Levied		\$1,734,421	.94
Decreased	by: Collections Overpayments applied Transfer to Liens Other	\$ 1,712,623.92 \$ 4,024.99 \$ 7,277.42	- - \$	.33_
Balance Do	ecember 31, 2019		\$ 90,655	.36
Balance De	SCHEDULE OF SEWER U	UTILITY LIENS	\$	
Increased	Transfers from Accounts Receivable	\$		
	Penalties and Costs Other	\$ \$	\$	<u>-</u>
Decreased	by: Collections Other	\$ \$	\$	<u>-</u>
Balance Do	ecember 31, 2019		\$	_

# DEFERRED CHARGES - MANDATORY CHARGES ONLY SEWER UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

4	Caused By	Amount Dec. 31, 2018 per Audit <u>Report</u>	Amount in 2019 <u>Budget</u>	Amount Resulting <u>2019</u>	Balance as at <u>Dec. 31, 2019</u>
1.	Emergency Authorization - Municipal*	3	\$	<b></b>	\$
2.		3	\$	<b></b>	\$
3.		8	\$	\$	\$
4.	9	3	\$	<b></b>	\$
5.		S	\$	\$	\$
	Deficit in Operations	5	\$	<b></b>	\$
	Total Operating	S	\$	·	\$
6.	9	S	\$	<b></b>	\$
7.		8	\$	\$	\$
	Total Capital	5	\$	·	\$

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2020
1.				\$	
2.				\$	
3.				\$	
4.				\$	

## SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2020 D Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Bond Maturities - Assessment Bonds			\$	
2020 Interest on Bonds		\$		
SEWER UTILITY CA	PITAL BONDS			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Bond Maturities - Capital Bonds		II	\$	
2020 Interest on Bonds		\$		
INTEREST ON BONI	DS - SEWER UT	ILITY BUDGET	1	
2020 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF BON	DS ISSUED DUR	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
			10000	Tale
	-	-		

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

SEWER UTILITY LOAN

	Debit	Credit	2020 D Servio	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-	]	
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
			]	
SEWER UTILITY	LOA	N		
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-	<u> </u>	
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON LOAD	NS - SEWER UT	ILITY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	4	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
				rtato
	-	-		

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

SEWER UTILITY LOAN

	Debit	Credit	2020 D Servio	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-	]	
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
			]	
SEWER UTILITY	LOA	N		
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-	<u> </u>	
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON LOAD	NS - SEWER UT	ILITY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	4	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
				rtato
	-	-		

#### DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate 2020 of Interest For Principal For Int		20 For Interest	Interest Computed to (Insert Date)
1.								-	
2.								-	
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTA	AL	-		_			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

(Do not crowd - add additional sheets)

Sheet 50

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

#### DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

•	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020  For Principal For Interest		Interest Computed to (Insert Date)
•	1.								
•	2.								
	3.								
	4.								
	5.								
	6.								
Sheet	7.								
	8.								
50	9.								
·	TOTAL	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

INTEREST ON NOTES - SEWER UTILITY B	UDGET
2020 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2020	\$
Required Appropriation - 2020	\$ -

(Do not crowd - add additional sheets)

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

# sheet 51

#### DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2020  For Principal For Interest		Interest Computed to (Insert Date)
			Dec. 31, 2019					
	-		-			-	-	

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

MEMO:\* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2017 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding	2020 Budget Requirements			
	Dec. 31, 2019	For Prinicpal	For Interest/Fees		
Total	-	-	_		

# sheet 52

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2019			Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded	
05-19 SEWER JETTER TRUCK			430,000.00		429,977.18	22.82	-		
	-	_	430,000.00	-	429,977.18	22.82	_	_	

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2019 Unfunded	2019 Authorizations		Expended	Other	Balance - Dece	ember 31, 2019 Unfunded
	ranasa	Cinanasa	, idili elizatione				r anaea	- Crimania da
PREVIOUS PAGE TOTALS	-	-	430,000.00	-	429,977.18	22.82	-	-
6.5								
TOTALS	-	-	430,000.00	-	429,977.18	22.82	-	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

## SEWER UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	129,569.47
Received from 2019 Budget Appropriation	xxxxxxxx	253,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	312,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	70,569.47	xxxxxxxx
	382,569.47	382,569.47

### SEWER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

<sup>\*</sup>The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

## SEWER UTILITY CAPITAL FUND

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
05-19 SEWER JETTER TRUCK	430,000.00		430,000.00	312,000.00
	430,000.00	-	430,000.00	312,000.00

## SEWER UTILITY FUND STATEMENT OF CAPITAL SURPLUS

#### **YEAR 2019**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	118,569.10
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	22.82
Miscellaneous		
Appropriated to Finance Improvement Authorization	118,000.00	xxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxx
Balance - December 31, 2019	591.92	xxxxxxxxx
	118,591.92	118,591.92

# POST CLOSING TRIAL BALANCE - SPECIAL DISTRICT UTILITY FUND

# AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	858,733.94	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable		
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		223,899.07
Encumbrances Payable		1,707.51
Accrued Interest on Bonds and Notes		
Due to -		
Subtotal - Cash Liabilities		225,606.58 "(
Reserve for Consumer Accounts and Lien Receivable		223,000.30
Fund Palance		600 407 00
Fund Balance		633,127.36
Total	858,733.94	858,733.94

### **POST CLOSING**

## TRIAL BALANCE - SPECIAL DISTRICT UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2019

### **Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

## **POST CLOSING**

# TRIAL BALANCE - SPECIAL DISTRICT UTILITY FUND (cont'd)

# AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	-	_
BONDS PAYABLE		_
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		_
TOTALS		

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

# IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

#### AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
		_

# Sheet 43

# ANALYSIS OF SPECIAL DISTRICT UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2018	Assessments	Operating	EIPTS			Disbursements	Balance Dec. 31, 2019
Assessment Serial Bond Issues:	XXXXXXXXX	and Liens	Budget xxxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								_
								-
								-
								-
Other Liabilities								-
Trust Surplus								
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
*Chause and faura	-	-	-	-	-	-	-	-

<sup>\*</sup>Show as red figure

## SCHEDULE OF SPECIAL DISTRICT UTILITY BUDGET - 2019

#### **BUDGET REVENUES**

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	91301-	82,900.00	82,900.00	-
Director of Local Government	91302-			-
AMOUNT TO BE RAISED BY TAXATION		1,151,684.00	1,151,684.00	-
				-
				-
Reserve for Debt Service	91307-			
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
Subtotal		1,234,584.00	1,234,584.00	-
Deficit (General Budget) **	91306-			-
	91307-	1,234,584.00	1,234,584.00	-

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

#### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		1,234,584.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		1,234,584.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,234,584.00
Deduct Expenditures:		
Paid or Charged	1,010,684.93	
Reserved	223,899.07	
Surplus (General Budget)**		
Total Expenditures		1,234,584.00
Unexpended Balance Canceled (See Footnote)		-

#### FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an \* and must agree in 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"

### STATEMENT OF 2019 OPERATION

#### SPECIAL DISTRICT UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Special District Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	1,234,584.00	
Miscellaneous Revenue Not Anticipated	70,486.86	
2018 Appropriation Reserves Canceled in 2019		
Total Revenue Realized		1,305,070.86
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	1,010,684.93	
Reserved	223,899.07	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures  Less: Deferred Charges Included in  Above "Total Expenditures"	1,234,584.00	
Total Expenditures - As Adjusted		1,234,584.00
Excess		70,486.86
Budget Appropriation - Surplus (General Budget)**  Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	70,486.86	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

#### **SECTION 2:**

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2018 for an Anticipated Deficit in the Special District Utility for 2018

2018 Appropriation Reserves Canceled in 2019	86,513.12	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		86,513.12

 $<sup>\</sup>ensuremath{^{**}}$  Items must be shown in same amounts on Sheet 44.

#### RESULTS OF 2019 OPERATIONS - SPECIAL DISTRICT UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	70,486.86
Unexpended Balances of 2018 Appropriations*	xxxxxxxx	86,513.12
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	156,999.98	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	156,999.98	156,999.98

### **OPERATING SURPLUS - SPECIAL DISTRICT UTILITY**

	Debit	Credit
Balance - January 1, 2019	<b>XXXXXXXX</b> 559,027.38	
Excess in Results of 2019 Operations	xxxxxxxx	156,999.98
Amount Appropriated in the 2019 Budget - Cash	82,900.00	xxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2019	633,127.36	xxxxxxxx
	716,027.36	716,027.36

# ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM SPECIAL DISTRICT UTILITY - TRIAL BALANCE)

Cash	858,733.94
Investments	
Interfund Accounts Receivable	
Subtotal	858,733.94
Deduct Cash Liabilities Marked with "C" on Trial Balance	225,606.58
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	633,127.36
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.	633,127.36

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF SPECIAL DISTRICT UTILITY ACCOUNTS RECEIVABLE

	cember 31, 2018		\$
Increased b	y: User Charges Levied		\$
Decreased I	by:		
	Collections	\$	
	Overpayments applied	\$	
	Transfer to Liens	\$	
	Other	\$	
			\$
Balance De	cember 31, 2019		\$ -
Dalarioc Do	56HB6F 61, 2616		Ψ
Balance De	SCHEDULE OF SPECIAL DI	STRICT UTILI	TY LIENS  \$
Balance De	cember 31, 2018	STRICT UTILI	
Increased b	cember 31, 2018	STRICT UTILI	
Increased b	cember 31, 2018 by:		
Increased b	ocember 31, 2018 by: Transfers from Accounts Receivable	\$	
Increased b	overwher 31, 2018  by:  Transfers from Accounts Receivable  Penalties and Costs  Other	\$ \$	\$
Increased b	overwher 31, 2018  by:  Transfers from Accounts Receivable  Penalties and Costs  Other	\$ \$	\$
Increased b	oy: Transfers from Accounts Receivable Penalties and Costs Other	\$ \$ \$	\$
Increased b	oy: Transfers from Accounts Receivable Penalties and Costs Other by: Collections	\$ \$ \$	\$

# DEFERRED CHARGES - MANDATORY CHARGES ONLY SPECIAL DISTRICT UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

4	Caused By	Amount Dec. 31, 2018 per Audit <u>Report</u>	Amount in 2019 <u>Budget</u>	Amount Resulting <u>2019</u>	Balance as at <u>Dec. 31, 2019</u>
1.	Emergency Authorization - Municipal*	3	\$	<b></b>	\$
2.		3	\$	<b></b>	\$
3.		8	\$	\$	\$
4.	9	3	\$	<b></b>	\$
5.		S	\$	\$	\$
	Deficit in Operations	5	\$	<b></b>	\$
	Total Operating	S	\$	·	\$
6.	9	S	\$	<b></b>	\$
7.		8	\$	\$	\$
	Total Capital	S	\$	·	\$

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2020
1.				\$	
2.				\$	
3.				\$	
4.				\$	

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

SPECIAL DISTRICT UTILITY ASSESSMENT BONDS

Debit	Credit	2020 L Servi	ce
xxxxxxxx			
xxxxxxxx			
	xxxxxxxx		
-	xxxxxxxx		
-	-		
		\$	
	\$		
CAPITAL BO	ONDS		
xxxxxxxx			
xxxxxxxx			
	xxxxxxxx		
-	xxxxxxxx		
-	-		
		\$	
	\$		
ECIAL DISTRIC		DGET	
	\$		
		<b>  </b> \$	
S ISSUED DUR	RING 2019		
2020 Maturity	Amount Issued	Date of Issue	Interest Rate
			-
	XXXXXXXX  XXXXXXXX   CAPITAL BO  XXXXXXXX  XXXXXXXX  XXXXXXXX	XXXXXXXX  XXXXXXXX  XXXXXXXX  XXXXXXXX	XXXXXXXXX  XXXXXXXXX  XXXXXXXXX  XXXXXX

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

SPECIAL DISTRICT UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 E Servi						
Outstanding - January 1, 2019	xxxxxxxx								
Issued	xxxxxxxx								
Paid		xxxxxxxx							
Outstanding - December 31, 2019	-	xxxxxxxx							
	-	-							
2020 Loan Maturities			\$						
2020 Interest on Loans		\$							
SPECIAL DISTRICT UTILITY		_LOAN							
Outstanding - January 1, 2019	xxxxxxxx		]						
Issued	xxxxxxxx								
Paid		xxxxxxxx							
Outstanding - December 31, 2019	-	xxxxxxxx							
	-	-	<u> </u>						
2020 Loan Maturities			\$						
2020 Interest on Loans		\$							
INTEREST ON LOANS - SI	PECIAL DISTRIC	CT UTILITY BU	DGET						
2020 Interest on Loans (*Items)		\$ -	1						
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$							
Subtotal		\$ -	1						
Add: Interest to be Accrued as of 12/31/2020		\$							
Required Appropriation 2020			\$						
	LIST OF LOANS ISSUED DURING 2019								
	NS ISSUED DUF	RING 2019							
	NS ISSUED DUF	Amount Issued	Date of Issue	Interest Rate					
LIST OF LOAD			II	Interest Rate					
LIST OF LOAD			II						
LIST OF LOAD			II						
LIST OF LOAD			II						

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

SPECIAL DISTRICT UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 E Servi						
Outstanding - January 1, 2019	xxxxxxxx								
Issued	xxxxxxxx								
Paid		xxxxxxxx							
Outstanding - December 31, 2019	-	xxxxxxxx							
	-	-							
2020 Loan Maturities			\$						
2020 Interest on Loans		\$							
SPECIAL DISTRICT UTILITY		_LOAN							
Outstanding - January 1, 2019	xxxxxxxx		]						
Issued	xxxxxxxx								
Paid		xxxxxxxx							
Outstanding - December 31, 2019	-	xxxxxxxx							
	-	-	<u> </u>						
2020 Loan Maturities			\$						
2020 Interest on Loans		\$							
INTEREST ON LOANS - SI	PECIAL DISTRIC	CT UTILITY BU	DGET						
2020 Interest on Loans (*Items)		\$ -	1						
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$							
Subtotal		\$ -	1						
Add: Interest to be Accrued as of 12/31/2020		\$							
Required Appropriation 2020			\$						
	LIST OF LOANS ISSUED DURING 2019								
	NS ISSUED DUF	RING 2019							
	NS ISSUED DUF	Amount Issued	Date of Issue	Interest Rate					
LIST OF LOAD			II	Interest Rate					
LIST OF LOAD			II						
LIST OF LOAD			II						
LIST OF LOAD			II						

### DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
1.								-	
2.								-	
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTA	L	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

(Do not crowd - add additional sheets)

Sheet 50

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

### DEBT SERVICE FOR SPECIAL DISTRICT UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

•	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
•	1.								
•	2.								
	3.								
	4.								
	5.								
	6.								
Sheet	7.								
	8.								
50	9.								
·	TOTAL	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

INTEREST ON NOTES - SPECIAL DISTRICT UTILITY BUDGET					
2020 Interest on Notes	\$ -				
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$				
Subtotal	\$ -				
Add: Interest to be Accrued as of 12/31/2020	\$				
Required Appropriation - 2020	\$ -				

(Do not crowd - add additional sheets)

Sheet 5

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

# sheet 51

#### DEBT SERVICE SCHEDULE FOR SPECIAL DISTRICT UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2019					
	-		-			_	_	

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

MEMO:\* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2017 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SPECIAL DISTRICT UTILITY

Purpose	Amount Lease Obligation Outstanding	2020 Budget Requirements			
	Dec. 31, 2019	For Prinicpal	For Interest/Fees		
Total	-	-	_		

# Sheet 52

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SPECIAL DISTRICT (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2019	2019 E	Expended	Other		ember 31, 2019	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Total 70000-	-	-	-	-	-	-	-	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SPECIAL DISTRICT (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	ation by purpose. Do 2019		Expended	Other	Balance - December 31, 2019			
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-
ក្នុ								
PAGE TOTALS	-	-	-	-	-	-	-	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

## SPECIAL DISTRICT UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

### SPECIAL DISTRICT UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

<sup>\*</sup>The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

## SPECIAL DISTRICT UTILITY FUND

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
	-	-	-	-

# SPECIAL DISTRICT UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### **YEAR 2019**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

# POST CLOSING TRIAL BALANCE - UTILITY FUND

# AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash		
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable		
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		-
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Subtotal - Cash Liabilities		"C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		
Total	_	_

# POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

# AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

# POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

# AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

PREVIOUS PAGE TOTALS  BONDS PAYABLE  LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRUBBED  CO	Title of Account	Debit	Credit
BONDS PAYABLE  LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	PREVIOUS PAGE TOTALS	_	
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE	BONDS PAYABLE		
BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	LOANS PAYABLE		
IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND			
FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	BOND ANTICIPATION NOTES		
UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	IMPROVEMENT AUTHORIZATIONS:		
CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	FUNDED		
ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	UNFUNDED		
DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	CONTRACTS PAYABLE		
RESERVE FOR AMORTIZATION RESERVE FOR DEFERRED AMORTIZATION RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS CAPITAL IMPROVEMENT FUND	ENCUMBRANCES		
RESERVE FOR DEFERRED AMORTIZATION RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS CAPITAL IMPROVEMENT FUND	DUE TO WATER OPERATING		
DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	RESERVE FOR AMORTIZATION		
DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	RESERVE FOR DEFERRED AMORTIZATION		
CAPITAL IMPROVEMENT FUND	RESERVE FOR DEBT SERVICE		
CAPITAL IMPROVEMENT FUND			
	DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL FUND BALANCE	CAPITAL IMPROVEMENT FUND		
	CAPITAL FUND BALANCE		

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

# IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

#### AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
		_

# Sheet 43

# ANALYSIS OF UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2018	Assessments	Operating	EIPTS			Disbursements	Balance Dec. 31, 2019
Assessment Serial Bond Issues:	XXXXXXXXX	and Liens	Budget xxxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								_
								-
								-
								-
Other Liabilities								-
Trust Surplus								
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
*Chause and faura	-	-	-	-	-	-	-	-

<sup>\*</sup>Show as red figure

### **SCHEDULE OF UTILITY BUDGET - 2019**

#### **BUDGET REVENUES**

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	91301-		-	-
Director of Local Government	91302-			-
				-
				-
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
Subtotal		-	-	_
Deficit (General Budget) **	91306-			-
	91307-	-	-	-

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

#### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxx
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	-
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	-
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget)**	
Total Expenditures	 -
Unexpended Balance Canceled (See Footnote)	-

#### FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an \* and must agree in 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"

# STATEMENT OF 2019 OPERATION

#### **UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019		
Total Revenue Realized		-
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	_	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	-	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2019 Operation		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	

#### **SECTION 2:**

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2018 for an Anticipated Deficit in the Utility for 2018

2018 Appropriation Reserves Canceled in 2019	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"	
* Excess (Revenue Realized)	-

 $<sup>\</sup>ensuremath{^{**}}$  Items must be shown in same amounts on Sheet 44.

### **RESULTS OF 2019 OPERATIONS - UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxx	-
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	-	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	-	-

### **OPERATING SURPLUS - UTILITY**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Excess in Results of 2019 Operations	xxxxxxxx	
Amount Appropriated in the 2019 Budget - Cash	-	xxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2019	-	XXXXXXXX
	-	-

# ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM UTILITY - TRIAL BALANCE)

Cash	-
Investments	
Interfund Accounts Receivable	
Subtotal	-
Deduct Cash Liabilities Marked with "C" on Trial Balance	-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	-
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.	-

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$
Increased by:		\$
User Charges Levied		<b>4</b>
Decreased by:		
Collections	\$	
Overpayments applied	\$	
Transfer to Liens	\$	
Other	\$	
		<del></del>
		·
Balance December 31, 2019		\$
SCHEDULE OF UT	TILITY LIENS	
	FILITY LIENS	\$
SCHEDULE OF UT	TILITY LIENS	\$
Balance December 31, 2018	FILITY LIENS	\$
	FILITY LIENS	\$
Balance December 31, 2018  Increased by:		\$
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable	\$	\$
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable Penalties and Costs	\$ \$	\$
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable Penalties and Costs Other	\$ \$	
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable Penalties and Costs Other  Decreased by:	\$ \$ \$	
Balance December 31, 2018  Increased by:     Transfers from Accounts Receivable     Penalties and Costs     Other  Decreased by:     Collections	\$ \$ \$	
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable Penalties and Costs Other  Decreased by:	\$ \$ \$	\$
Balance December 31, 2018  Increased by:     Transfers from Accounts Receivable     Penalties and Costs     Other  Decreased by:     Collections	\$ \$ \$	

# DEFERRED CHARGES - MANDATORY CHARGES ONLY UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

4	Caused By	Amount Dec. 31, 2018 per Audit <u>Report</u>	Amount in 2019 <u>Budget</u>	Amount Resulting <u>2019</u>	Balance as at <u>Dec. 31, 2019</u>
1.	Emergency Authorization - Municipal*	3	\$	<u> </u>	\$
2.		3	\$	B	\$
3.		8	\$	B	\$
4.	9	3	\$	§	\$
5.		S	\$	<b>5</b>	\$
	Deficit in Operations	5	\$	S	\$
	Total Operating	S	\$	S	\$
6.	9	S	\$	S	\$
7.		8	\$	S	\$
	Total Capital	S	\$	S	\$

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2020
1.				\$	
2.				\$	
3.				\$	
4.				\$	

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

### UTILITY ASSESSMENT BONDS

	Debit	Credit	2020 E Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Bond Maturities - Assessment Bonds			\$	
2020 Interest on Bonds		\$		
UTILITY CAPIT	AL BONDS			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	_	-	<u> </u>	
2020 Bond Maturities - Capital Bonds		11	\$	
2020 Interest on Bonds		\$		
INTEREST ON E	BONDS - UTILI	TY BUDGET		
2020 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF BON	DS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of	Interest
·	<u> </u>		Issue	Rate

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 E Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
UTILITY	LOAN			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest
			15500	Rate
	_	_		
	<u> </u>	]	JJ.	

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 [ Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
UTILITY	LOAN			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
			10000	rtate
	-	-		
	L	<u> </u>	4	<u>'</u>

### DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
1.								-	
2.								-	
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTA	L	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

(Do not crowd - add additional sheets)

Sheet 50

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

### DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

:	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
	1.								
•	2.								
	3.								
	4.								
	5.								
	6.								
Sheet	7.								
	8.								
50	9.								
	TOTAL	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

INTEREST ON NOTES - UTILITY BUDGET					
2020 Interest on Notes	\$	-			
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$				
Subtotal	\$	-			
Add: Interest to be Accrued as of 12/31/2020	\$				
Required Appropriation - 2020	\$	-			

(Do not crowd - add additional sheets)

Sheet 50

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

# sheet 5

### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2019					
	-		-			_	_	

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

MEMO:\* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2017 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

	l l			
Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements		
	Dec. 31, 2019	For Prinicpal	For Interest/Fees	
Total	-	-	-	

# neet 52

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2019 Unfunded	2019 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2019 Unfunded
-								
PAGE TOTALS	-	-	-	-	-	-	-	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2019 Unfunded	2019 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2019 Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
<u></u>								
TOTALS	-	-	-	-	-	-	_	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

### UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

### UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

<sup>\*</sup>The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

## **UTILITY FUND**

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

				Amount of Down
Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Payment in Budget of 2019 or Prior Years
	-	-	-	-

## UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2019**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxx
Balance - December 31, 2019	_	xxxxxxxx
	-	-

# POST CLOSING TRIAL BALANCE - UTILITY FUND

## AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash		
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		
Encumbrances Payable		
Accrued Interest on Bonds and Notes		
Due to -		
Subtotal - Cash Liabilities		"C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		<u>-</u>
Total	_	_

# POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

## AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

# POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

## AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

PREVIOUS PAGE TOTALS  BONDS PAYABLE  LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRUBBED  CO	Title of Account	Debit	Credit
BONDS PAYABLE  LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	PREVIOUS PAGE TOTALS	_	
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE	BONDS PAYABLE		
BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE	LOANS PAYABLE		
IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND			
FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	BOND ANTICIPATION NOTES		
UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	IMPROVEMENT AUTHORIZATIONS:		
CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	FUNDED		
ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	UNFUNDED		
DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	CONTRACTS PAYABLE		
RESERVE FOR AMORTIZATION RESERVE FOR DEFERRED AMORTIZATION RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS CAPITAL IMPROVEMENT FUND	ENCUMBRANCES		
RESERVE FOR DEFERRED AMORTIZATION RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS CAPITAL IMPROVEMENT FUND	DUE TO WATER OPERATING		
DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	RESERVE FOR AMORTIZATION		
DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	RESERVE FOR DEFERRED AMORTIZATION		
CAPITAL IMPROVEMENT FUND	RESERVE FOR DEBT SERVICE		
CAPITAL IMPROVEMENT FUND			
	DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL FUND BALANCE	CAPITAL IMPROVEMENT FUND		
	CAPITAL FUND BALANCE		

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

## IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

### AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
		_

# Sheet 43

# ANALYSIS OF UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2018	RECEIPTS Assessments Operating				Disbursements	Balance Dec. 31, 2019	
Assessment Serial Bond Issues:	XXXXXXXXX	and Liens	Budget xxxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								_
								-
								-
								-
Other Liabilities								-
Trust Surplus								
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
*Chauses and figure	-	-	-	-	-	-	-	-

<sup>\*</sup>Show as red figure

### **SCHEDULE OF UTILITY BUDGET - 2019**

#### **BUDGET REVENUES**

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	91301-		-	-
Director of Local Government	91302-			-
				-
				-
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
Subtotal		-	-	_
Deficit (General Budget) **	91306-			-
	91307-	-	-	-

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxx
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	-
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	-
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget)**	
Total Expenditures	 -
Unexpended Balance Canceled (See Footnote)	-

#### FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an \* and must agree in 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"

## STATEMENT OF 2019 OPERATION

### **UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019		
Total Revenue Realized		-
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	_	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	-	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2019 Operation		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	

#### **SECTION 2:**

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2018 for an Anticipated Deficit in the Utility for 2018

2018 Appropriation Reserves Canceled in 2019	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"	
* Excess (Revenue Realized)	-

 $<sup>\</sup>ensuremath{^{**}}$  Items must be shown in same amounts on Sheet 44.

### **RESULTS OF 2019 OPERATIONS - UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxx	-
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	-	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	-	-

### **OPERATING SURPLUS - UTILITY**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Excess in Results of 2019 Operations	xxxxxxxx	
Amount Appropriated in the 2019 Budget - Cash	-	xxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2019	-	XXXXXXXX
	-	-

## ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM UTILITY - TRIAL BALANCE)

Cash	-
Investments	
Interfund Accounts Receivable	
Subtotal	-
Deduct Cash Liabilities Marked with "C" on Trial Balance	-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	-
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.	-

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$
Increased by:		\$
User Charges Levied		<b>4</b>
Decreased by:		
Collections	\$	
Overpayments applied	\$	
Transfer to Liens	\$	
Other	\$	
		<del></del>
		·
Balance December 31, 2019		\$
SCHEDULE OF UT	TILITY LIENS	
	FILITY LIENS	\$
SCHEDULE OF UT	TILITY LIENS	\$
Balance December 31, 2018	FILITY LIENS	\$
	FILITY LIENS	\$
Balance December 31, 2018  Increased by:		\$
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable	\$	\$
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable Penalties and Costs	\$ \$	\$
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable Penalties and Costs Other	\$ \$	
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable Penalties and Costs Other  Decreased by:	\$ \$ \$	
Balance December 31, 2018  Increased by:     Transfers from Accounts Receivable     Penalties and Costs     Other  Decreased by:     Collections	\$ \$ \$	
Balance December 31, 2018  Increased by:  Transfers from Accounts Receivable Penalties and Costs Other  Decreased by:	\$ \$ \$	\$
Balance December 31, 2018  Increased by:     Transfers from Accounts Receivable     Penalties and Costs     Other  Decreased by:     Collections	\$ \$ \$	

# DEFERRED CHARGES - MANDATORY CHARGES ONLY UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

4	Caused By	Amount Dec. 31, 2018 per Audit <u>Report</u>	Amount in 2019 <u>Budget</u>	Amount Resulting <u>2019</u>	Balance as at <u>Dec. 31, 2019</u>
1.	Emergency Authorization - Municipal*	3	\$	<b></b>	\$
2.		3	\$	<b></b>	\$
3.		8	\$	\$	\$
4.	9	3	\$	<b></b>	\$
5.		S	\$	\$	\$
	Deficit in Operations	5	\$	<b></b>	\$
	Total Operating	S	\$	·	\$
6.	9	S	\$	<b></b>	\$
7.		8	\$	\$	\$
	Total Capital	S	\$	·	\$

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2020
1.				\$	
2.				\$	
3.				\$	
4.				\$	

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

### UTILITY ASSESSMENT BONDS

	Debit	Credit	2020 E Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Bond Maturities - Assessment Bonds			\$	
2020 Interest on Bonds		\$		
UTILITY CAPIT	AL BONDS			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	_	-	<u> </u>	
2020 Bond Maturities - Capital Bonds		11	\$	
2020 Interest on Bonds		\$		
INTEREST ON E	BONDS - UTILI	TY BUDGET		
2020 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF BON	DS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of	Interest
·	<u> </u>		Issue	Rate

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 E Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
UTILITY	LOAN			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest
			15500	Rate
	_	_		
	<u> </u>	]	JJ.	

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 [ Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
UTILITY				
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
			10000	rtate
	-	-		
	L	<u> </u>	4	<u>'</u>

### DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
1.								-	
2.								-	
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTA	L	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

(Do not crowd - add additional sheets)

Sheet 50

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

### DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

:	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
	1.								
•	2.								
	3.								
	4.								
	5.								
	6.								
Sheet	7.								
	8.								
50	9.								
	TOTAL	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

INTEREST ON NOTES - UTILITY BUDGET					
2020 Interest on Notes	\$	-			
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$				
Subtotal	\$	-			
Add: Interest to be Accrued as of 12/31/2020	\$				
Required Appropriation - 2020	\$	-			

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

# Sheet 51

### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2019					
	-		-			_	_	

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

MEMO:\* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2017 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

	l l			
Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements		
	Dec. 31, 2019	For Prinicpal	For Interest/Fees	
Total	-	-	-	

# sheet 52

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2019 Unfunded	2019 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2019 Unfunded
-								
PAGE TOTALS	-	-	-	-	-	-	-	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2019 Unfunded	2019 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2019 Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
0								
n 3								
TOTALS	-	-	-	-	-	-	-	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

### UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

### UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

<sup>\*</sup>The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

## **UTILITY FUND**

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
	-	-	-	-

## UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2019**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

# POST CLOSING TRIAL BALANCE - UTILITY FUND

## AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash		
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable		
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		-
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Subtotal - Cash Liabilities		"C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		
Total	_	_

# POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

## AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

# POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

## AS AT DECEMBER 31, 2019 Operating and Capital Sections

(Separately Stated)

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

PREVIOUS PAGE TOTALS  BONDS PAYABLE  LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRUBBED  CO	Title of Account	Debit	Credit
BONDS PAYABLE  LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	PREVIOUS PAGE TOTALS	_	
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE			
LOANS PAYABLE  CAPITAL LEASES PAYABLE  BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE	BONDS PAYABLE		
BOND ANTICIPATION NOTES  IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE	LOANS PAYABLE		
IMPROVEMENT AUTHORIZATIONS:  FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND			
FUNDED  UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	BOND ANTICIPATION NOTES		
UNFUNDED  CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	IMPROVEMENT AUTHORIZATIONS:		
CONTRACTS PAYABLE  ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	FUNDED		
ENCUMBRANCES  DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	UNFUNDED		
DUE TO WATER OPERATING  RESERVE FOR AMORTIZATION  RESERVE FOR DEFERRED AMORTIZATION  RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	CONTRACTS PAYABLE		
RESERVE FOR AMORTIZATION RESERVE FOR DEFERRED AMORTIZATION RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS CAPITAL IMPROVEMENT FUND	ENCUMBRANCES		
RESERVE FOR DEFERRED AMORTIZATION RESERVE FOR DEBT SERVICE  DOWN PAYMENTS ON IMPROVEMENTS CAPITAL IMPROVEMENT FUND	DUE TO WATER OPERATING		
DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	RESERVE FOR AMORTIZATION		
DOWN PAYMENTS ON IMPROVEMENTS  CAPITAL IMPROVEMENT FUND	RESERVE FOR DEFERRED AMORTIZATION		
CAPITAL IMPROVEMENT FUND	RESERVE FOR DEBT SERVICE		
CAPITAL IMPROVEMENT FUND			
	DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL FUND BALANCE	CAPITAL IMPROVEMENT FUND		
	CAPITAL FUND BALANCE		

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

## IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

#### AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALC		
TOTALS	- 1	A -

# Sheet 43

# ANALYSIS OF UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2018	Assessments	Operating	EIPTS			Disbursements	Balance Dec. 31, 2019
Assessment Serial Bond Issues:	XXXXXXXXX	and Liens	Budget xxxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								_
								-
								-
								-
Other Liabilities								-
Trust Surplus								
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
*Chauses and figure	-	-	-	-	-	-	-	-

<sup>\*</sup>Show as red figure

### **SCHEDULE OF UTILITY BUDGET - 2019**

#### **BUDGET REVENUES**

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	91301-		-	-
Director of Local Government	91302-			-
				-
				-
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
Subtotal		-	-	_
Deficit (General Budget) **	91306-			-
	91307-	-	-	-

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxx
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	-
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	-
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget)**	
Total Expenditures	 -
Unexpended Balance Canceled (See Footnote)	-

#### FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an \* and must agree in 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"

# STATEMENT OF 2019 OPERATION

### **UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019		
Total Revenue Realized		-
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	_	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	-	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2019 Operation		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	

#### **SECTION 2:**

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2018 for an Anticipated Deficit in the Utility for 2018

2018 Appropriation Reserves Canceled in 2019	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"	
* Excess (Revenue Realized)	-

 $<sup>\</sup>ensuremath{^{**}}$  Items must be shown in same amounts on Sheet 44.

### **RESULTS OF 2019 OPERATIONS - UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxx	-
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	-	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	-	-

### **OPERATING SURPLUS - UTILITY**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Excess in Results of 2019 Operations	xxxxxxxx	
Amount Appropriated in the 2019 Budget - Cash	-	xxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2019	-	XXXXXXXX
	-	-

# ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM UTILITY - TRIAL BALANCE)

Cash	-
Investments	
Interfund Accounts Receivable	
Subtotal	-
Deduct Cash Liabilities Marked with "C" on Trial Balance	-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	-
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.	-

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$
Increased by: User Charges Levied		\$
Decreased by:  Collections  Overpayments applied  Transfer to Liens  Other	\$ \$ \$ \$	\$
Balance December 31, 2019		\$
SCHEDULE OF U Balance December 31, 2018	TILITY LIENS	\$
Increased by:  Transfers from Accounts Receivable	\$	
Penalties and Costs Other	\$ \$	\$
Decreased by:  Collections Other	\$\$	\$
Balance December 31, 2019		\$ -

# DEFERRED CHARGES - MANDATORY CHARGES ONLY UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

4	Caused By	Amount Dec. 31, 2018 per Audit <u>Report</u>	Amount in 2019 <u>Budget</u>	Amount Resulting <u>2019</u>	Balance as at <u>Dec. 31, 2019</u>
1.	Emergency Authorization - Municipal*	3	\$	<b></b>	\$
2.		3	\$	<b></b>	\$
3.		8	\$	\$	\$
4.	9	3	\$	<b></b>	\$
5.		S	\$	\$	\$
	Deficit in Operations	5	\$	<b></b>	\$
	Total Operating	S	\$	·	\$
6.	9	5	\$	<b></b>	\$
7.		8	\$	\$	\$
	Total Capital	5	\$	·	\$

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2020
1.				\$	
2.				\$	
3.				\$	
4.				\$	

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

### UTILITY ASSESSMENT BONDS

	Debit	Credit	2020 E Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Bond Maturities - Assessment Bonds			\$	
2020 Interest on Bonds		\$		
UTILITY CAPIT	AL BONDS			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	_	-	<u> </u>	
2020 Bond Maturities - Capital Bonds		11	\$	
2020 Interest on Bonds		\$		
INTEREST ON E	BONDS - UTILI	TY BUDGET		
2020 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF BON	DS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of	Interest
·	<u> </u>		Issue	Rate

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 E Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
UTILITY	LOAN			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest
			15500	Rate
	_	_		
	<u> </u>	]	JJ.	

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 [ Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
UTILITY	LOAN			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
			10000	rtate
	-	-		
	L	<u> </u>	4	<u>'</u>

### DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
1.								-	
2.								-	
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTA	L	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

(Do not crowd - add additional sheets)

Sheet 50

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

### DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

:	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
	1.								
•	2.								
	3.								
	4.								
	5.								
	6.								
Sheet	7.								
	8.								
50	9.								
	TOTAL	-		-			-	-	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

INTEREST ON NOTES - UTILITY BUDGET					
2020 Interest on Notes	\$	-			
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$				
Subtotal	\$	-			
Add: Interest to be Accrued as of 12/31/2020	\$				
Required Appropriation - 2020	\$	-			

(Do not crowd - add additional sheets)

Sheet 50

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

# sheet 51

### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2019					
	-		-			-	-	

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

MEMO:\* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2017 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

	l l		
Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget l	
	Dec. 31, 2019	For Prinicpal	For Interest/Fees
Total	-	-	-

# sheet 52

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2019 Unfunded	2019 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2019 Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2019 Unfunded	2019 Authorizations		Expended	Other	Balance - Dece	ember 31, 2019 Unfunded
DDEVIOUS DACE TOTALS								
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
Sheet Sheet								
at <u> </u>								
N								
TOTALS	-	-	-	-	-	-	-	-

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

### UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

### UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-

<sup>\*</sup>The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# **UTILITY FUND**

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

				Amount of Down
Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Payment in Budget of 2019 or Prior Years
	-	-	-	-

### UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2019**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-