

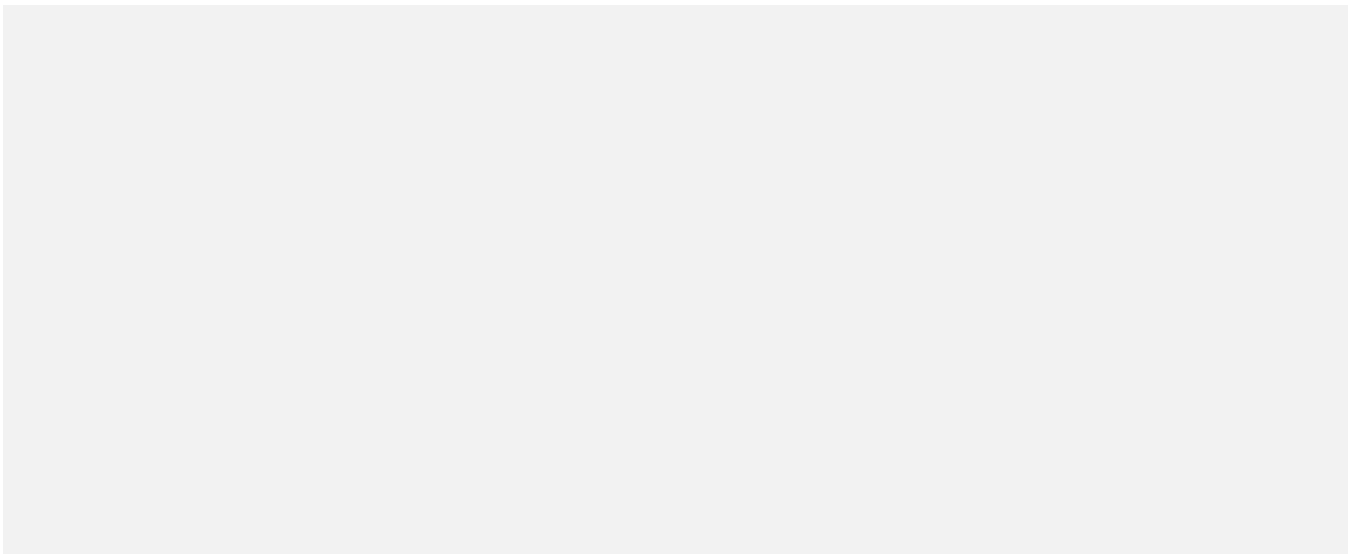
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of HARRISON as of December 31, 2019 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended Dec. 31, 2019 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

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



Henry J. Ludwigsen
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

6 N. Broad Street
(Address)

Woodbury, New Jersey 08096
(Address)

(856) 782-2894
(Phone Number)

(856) 782-2894
(Fax Number)

Certified by me

this 2nd day March, 2020

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2020

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

Municipality: TOWNSHIP OF HARRISON

Chief Financial Officer: Yvonne Bullock

Signature:

Certificate #: N-0670

Date:

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: TOWNSHIP OF HARRISON

Chief Financial Officer:

Signature:

Certificate #:

Date:

21-6000704

Fed I.D. #

TOWNSHIP OF HARRISON

Municipality

GLOUCESTER

County

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

Fiscal Year Ending: December 31, 2019

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ _____	\$ 232,917.96	\$ _____

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations(CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

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

Signature of Chief Financial Officer

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of HARRISON, County of GLOUCESTER during the year 2019 and that sheets 40 to 68 are unnecessary.

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

Name	hludwigsen@bowmanllp.com
Title	RMA

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

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2019

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2020 and filed with the County Board of Taxation on January 10, 2020 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,553,500,712.00

SIGNATURE OF TAX ASSESSOR
TOWNSHIP OF HARRISON
MUNICIPALITY
GLOUCESTER
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2019**

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

Title of Account	Debit	Credit
CASH	7,141,710.97	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	1,305.48	-
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	10,475.35	
CURRENT	498,382.79	
SUBTOTAL	508,858.14	
TAX TITLE LIENS RECEIVABLE	47,895.02	
PROPERTY ACQUIRED FOR TAXES	563,500.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
DUE FROM - ANIMAL CONTROL TRUST FUND	1,384.00	
DUE FROM - MUNICIPAL OPEN SPACE FUND	912.61	
REVENUE ACCOUNTS RECEIVABLE	15,067.59	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	450,000.00	
DEFICIT	-	
page totals	8,730,633.81	-

(Do not crowd - add additional sheets)

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2019**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	8,730,633.81	-
APPROPRIATION RESERVES		589,742.54
ENCUMBRANCES PAYABLE		20,424.38
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		1,081.61
PREPAID TAXES		392,848.51
DUE TO STATE:		
MARRIAGE LICENCE		300.00
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		833,443.50
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		1,279,608.18
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		77,042.27
SPECIAL DISTRICT TAX PAYABLE		0.99
RESERVE FOR TAX APPEAL		-
DUE MUNICIPAL OPEN SPACE LOCAL TAXES PAYABLE		222.47
DUE TO - TRUST OTHER FUNDS		4,950.06
DUE TO - GENERAL CAPITAL FUND		323,895.65
RESERVE FOR: PREPARATION OF MASTER PLAN		276,822.37
PAGE TOTAL	8,730,633.81	3,800,382.53

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2019**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	8,730,633.81	3,800,382.53
SUBTOTAL	8,730,633.81	3,800,382.53
SPECIAL EMERGENCY NOTES PAYABLE		450,000.00
RESERVE FOR RECEIVABLES		1,137,617.36
DEFERRED SCHOOL TAX	10,470,656.36	
DEFERRED SCHOOL TAX PAYABLE		10,470,656.36
FUND BALANCE		3,342,633.92
TOTALS	19,201,290.17	19,201,290.17

**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	30,459.53	
DUE TO - CURRENT FUND		1,384.00
DUE TO STATE OF NJ		638.40
RESERVE FOR DOG FUND		28,437.13
FUND TOTALS	30,459.53	30,459.53
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,913,485.54	
DUE TO - CURRENT FUND		690.14
RESERVE FOR FUTURE USE		1,912,795.40
FUND TOTALS	1,913,485.54	1,913,485.54
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(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
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	3,575,138.74	
DUE FROM - CURRENT FUND	4,950.06	
RESERVE FOR TRUST OTHER FUNDS:		
Cash Bond		957,669.97
Compensatory Plantings		27,069.84
Compensated Absences		93,689.43
Developers Escrow		300,055.23
Economic Development and Improvement		83,488.70
Forfeited Funds		7,703.63
Developers Fees - Housing Trust Fund (COAH)		75,474.59
Housing Savings Trust		823,076.41
Affordable Housing		6,874.70
Mill Valley Escrow		17,857.10
Outside Police Employment		59,831.15
Parade		11,401.64
Payroll		23,715.62
POAA Trust		228.44
Tax Title Lien Premium		238,200.00
Tax Title Lien Redemption		11,487.53
Public Defender		5,066.72
Recreation Commission		102,721.16
Recreation		527,356.17
Recreation - Adult Community		63,281.99
Senior Recreation		18,083.78
OTHER TRUST FUNDS PAGE TOTAL	3,580,088.80	3,454,333.80

(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	3,580,088.80	3,454,333.80
OTHER TRUST FUNDS (continued)		
RESERVE FOR TRUST OTHER FUNDS:		
Storm Recovery		49,154.10
Unemployment Compensation		72,385.16
Walnut Glen Escrow		4,215.74
TOTALS	3,580,088.80	3,580,088.80

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2018 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2019
Cash Bond	965,116.57	8,759.47	16,206.07	957,669.97
Compensation Tree Planting				-
Donations	27,069.84			27,069.84
Accumulated Absences	88,563.51	5,125.92		93,689.43
Developer's Escrow Fund	397,338.91	703,650.95	800,934.63	300,055.23
Economic Development and				-
Improvement	132,528.49	120,460.21	169,500.00	83,488.70
Disposal of Forfeited Property	23,233.26	1,014.00	16,543.63	7,703.63
Developers Fees - Housing Trust				-
Funds (COAH)	75,268.31	206.28		75,474.59
Housing Savings Trust	643,174.39	229,450.77	49,548.75	823,076.41
Affordable Housing	6,865.29	9.41		6,874.70
Mill Valley Escrow	17,857.10			17,857.10
Outside Employment of Off-Duty				-
Municipal Police Officer	57,516.26	197,493.50	195,178.61	59,831.15
Parade	11,401.64			11,401.64
Payroll	40,869.31	4,761,599.50	4,778,753.19	23,715.62
Parking Offenses Adjudication Act	220.08	8.36		228.44
Tax Title Lien Premium	212,100.00	96,800.00	70,700.00	238,200.00
Tax Title Lien Redemption	34,393.25	158,975.60	181,881.32	11,487.53
Municipal Public Defender	3,894.49	6,899.97	5,727.74	5,066.72
Board of Recreation Commission	108,260.51	148,949.82	154,489.17	102,721.16
Recreation Trust	524,541.10	2,815.07		527,356.17
Adult Community Center	63,187.15	94.84		63,281.99
Recreation Trust - Senior	11,499.52	51,575.50	44,991.24	18,083.78
Storm Recovery	49,080.43	73.67		49,154.10
Unemployment Compensation	62,501.85	10,780.24	896.93	72,385.16
Walnut Glen Escrow	4,209.40	6.34		4,215.74
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PAGE TOTAL	\$ 3,560,690.66	\$ 6,504,749.42	\$ 6,485,351.28	\$ 3,580,088.80

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2018 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2019
PREVIOUS PAGE TOTAL	3,560,690.66	6,504,749.42	6,485,351.28	3,580,088.80
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PAGE TOTAL	\$ 3,560,690.66	\$ 6,504,749.42	\$ 6,485,351.28	\$ 3,580,088.80

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

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

Sheet 7

*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	120.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	120.00
CASH	5,427,689.18	
DUE FROM - CURRENT FUND	323,895.65	
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	33,490,000.00	
UNFUNDED	1,679,590.00	
GRANT-IN-AID RECEIVABLE	427,579.90	
DUE TO -		
PAGE TOTALS	41,348,874.73	120.00

(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	41,348,874.73	120.00
BOND ANTICIPATION NOTES PAYABLE		1,679,470.00
GENERAL SERIAL BONDS		33,490,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		4,863,272.09
UNFUNDED		425,721.36
ENCUMBRANCES PAYABLE		287,974.84
DUE SEWER CAPITAL FUND		447,500.00
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		2,230.00
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR PRELIMINARY COSTS		3,391.86
RESERVE FOR PAYMENT OF DEBT		2.19
CAPITAL FUND BALANCE		149,192.39
	41,348,874.73	41,348,874.73

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	299,780.92	8,623,506.11	1,781,576.06	7,141,710.97
Grant Fund		269,852.29		269,852.29
Trust - Dog License		30,585.73	126.20	30,459.53
Trust - Assessment				-
Trust - Municipal Open Space		1,913,485.54		1,913,485.54
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	11,279.55	3,658,308.75	94,449.56	3,575,138.74
				-
General Capital		5,504,110.35	76,421.17	5,427,689.18
				-
UTILITIES:				-
Sewer Operating	57,700.74	1,250,778.24	3,521.34	1,304,957.64
Sewer Capital		1,384,365.05	70,772.30	1,313,592.75
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Total	368,761.21	22,634,992.06	2,026,866.63	20,976,886.64

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 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 "Certificates of Deposits", Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: hludwigsen@bowmanllp.com

Title: RMA

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Fulton:	
Current	8,054,188.67
Tax Collector	568,119.59
Federal and State Grants - Checking	269,852.29
Dog Trust	30,585.73
Dog Registrar	-
Open Space	455,553.71
Open Space - Farmland Preservation	1,457,931.83
Compensated Absences	93,689.43
Cash Bond	963,974.36
Economic Development & Improvement	83,488.70
Developers Trust	305,301.07
Forfeited Funds	7,703.63
Mill Valley Escrow	18,528.06
Payroll	81,713.60
Compensatory Plantings	27,069.84
POAA	228.44
Public Defender	5,466.72
Recreation Commission	106,117.64
Recreation Trust	527,356.17
Recreation Trust - Adult Community	63,281.99
Snow Removal	49,154.10
Outside Employment	60,463.24
TTL Redemption	9,581.11
TTL Premium	238,503.49
Unemployment	71,799.20
Walnut Glen	4,215.74
Parade	11,401.64
Senior Recreation	22,442.79
Registrar	834.00
Clerk	363.85
Capital	5,504,110.35
Sewer Clerk Account	165,577.62
Sewer Operating Fund	1,085,200.62
Sewer Capital	1,384,365.05
PAGE TOTAL	21,728,164.27

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
						-
Federal Grants:						-
Bulletproof Vest Partnership Grant		2,970.29	2,970.29			-
						-
State Grants:						-
Body Armor Replacement Fund Program		2,501.97	2,501.97			-
Drunk Driving Enforcement		10,696.54	10,696.54			-
Municipal Court Alcohol Education, Rehabilitation, and Enforcement Fund		1,848.62	1,848.62			-
Municipal Alliance on Alcoholism and Drug Abuse	122,302.00	18,977.00				141,279.00
Recycling Tonnage Grant		42,728.15	42,728.15			-
Clean Communities Program		28,091.76	28,091.76			-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	122,302.00	107,814.33	88,837.33	-	-	141,279.00

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
							-
Federal Grants:							-
N.J. Transportation Trust Fund Authority Act - Colson Lane/ Union Road	4,990.24						4,990.24
							-
							-
State Grants:							-
Body Armor Replacement Fund Program	189.30	2,501.97		2,690.87			0.40
Recycling Tonnage Grant	79,419.53	42,728.15		21,757.91			100,389.77
Drug Abuse Resistance Education	1,845.38						1,845.38
Drunk Driving Enforcement Fund	7,168.43			4,210.79			2,957.64
Clean Communities Program	99,150.54	25,167.13		19,099.70			105,217.97
Neighborhood Preservation Balanced Housing Program	121.72						121.72
Municipal Court Alcohol Education, Rehabilitation, and Enforcement Fund	17,205.66	2,343.44					19,549.10
Municipal Alliance to Prevent Alcoholism and Drug Abuse	110,315.75	18,977.00					129,292.75
							-
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							-
PAGE TOTALS	320,406.55	91,717.69	-	47,759.27	-	-	364,364.97

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Received	Other	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Federal Grants:						-
Bulletproof Vest Partnership Grant				2,970.29		2,970.29
State Grants:						-
Recycling Tonnage Grant		42,728.15		42,728.15		-
Alcohol Education, Rehab, and Enforcement Fund	2,343.44	2,343.44		1,848.62		1,848.62
Drunk Driving Enforcement				10,696.54		10,696.54
Municipal Alliance on Alcoholism and Drug Abuse		18,977.00		18,977.00		-
Body Armor Replacement Fund		2,501.97		2,501.97		-
Clean Communities Program	25,167.13	25,167.13		28,091.76		28,091.76
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	27,510.57	91,717.69	-	107,814.33	-	43,607.21

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	880,606.00
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	XXXXXXXXXX	5,669,506.50
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	13,593,274.00
Levy Calendar Year 2019	XXXXXXXXXX	
Paid	13,346,749.50	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	833,443.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00	5,963,193.50	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	20,143,386.50	20,143,386.50

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - January 1, 2019 85045-00	XXXXXXXXXX	1,811,958.34
2019 Levy 81105-00	XXXXXXXXXX	931,052.46
Interest Earned	XXXXXXXXXX	7,812.12
Expenditures	838,027.52	XXXXXXXXXX
Balance - December 31, 2019 85046-00	1,912,795.40	XXXXXXXXXX
# Must include unpaid requisitions.	2,750,822.92	2,750,822.92

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	1,392,536.16
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85042-00	XXXXXXXXXX	4,257,399.86
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	11,574,139.00
Levy Calendar Year 2019	XXXXXXXXXX	
Paid	11,437,003.98	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	1,279,608.18	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85044-00	4,507,462.86	XXXXXXXXXX
# Must include unpaid requisitions.	17,224,075.02	17,224,075.02

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	69,673.10
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
2019 Levy :	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	10,163,582.20
County Library 80003-04	XXXXXXXXXX	720,132.07
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	626,192.03
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	77,042.27
Paid	11,579,579.40	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	77,042.27	XXXXXXXXXX
	11,656,621.67	11,656,621.67

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2019 80003-06	XXXXXXXXXX	0.99
2019 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00 1,178,038.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2019 Levy 80003-07	XXXXXXXXXX	1,178,038.00
Paid 80003-08	1,178,038.00	XXXXXXXXXX
Balance - December 31, 2019 80003-09	0.99	XXXXXXXXXX
	1,178,038.99	1,178,038.99

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

STATEMENT OF GENERAL BUDGET REVENUES 2019

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,975,000.00	1,975,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	2,138,542.35	2,438,571.53	300,029.18
Added by N.J.S. 40A:4-87 (List on 17a)	-	-	-
			-
			-
Total Miscellaneous Revenue Anticipated 80103-	2,138,542.35	2,438,571.53	300,029.18
Receipts from Delinquent Taxes 80104-	525,000.00	497,702.24	(27,297.76)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	7,082,194.90	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax 80121-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	7,082,194.90	7,755,110.83	672,915.93
	11,720,737.25	12,666,384.60	945,647.35

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	45,656,584.16
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	13,593,274.00	xxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxx
Regional High School Tax 80110-00	11,574,139.00	xxxxxxxx
County Taxes 80111-00	11,509,906.30	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	77,042.27	xxxxxxxx
Special District Taxes 80113-00	1,178,038.00	xxxxxxxx
Municipal Open Space Tax 80120-00	931,052.46	xxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxx	961,978.70
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	7,755,110.83	xxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxx	
	46,618,562.86	46,618,562.86

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

STATEMENT OF GENERAL BUDGET REVENUES 2019 (Continued)

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

Source	Budget	Realized	Excess or Deficit
			-
		-	-
		-	-
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PAGE TOTALS	-	-	-

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: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted	80012-01	11,720,737.25
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	-
Appropriated for 2019 (Budget Statement Item 9)	80012-03	11,720,737.25
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)	80012-04	300,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	12,020,737.25
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	12,020,737.25
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	10,469,016.01
Paid or Charged - Reserve for Uncollected Taxes	80012-09	961,978.70
Reserved	80012-10	589,742.54
Total Expenditures	80012-11	12,020,737.25
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

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated 80013-01	XXXXXXXXXX	300,029.18
Delinquent Tax Collections 80013-02	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	672,915.93
Unexpended Balances of 2019 Budget Appropriations 80013-04	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	261,757.36
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2018 Appropriation Reserves 80013-05	XXXXXXXXXX	458,566.23
Prior Years Interfunds Returned in 2019 80013-06	XXXXXXXXXX	89,361.71
	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2019 80013-07	9,926,906.36	XXXXXXXXXX
Balance - December 31, 2019 80013-08	XXXXXXXXXX	10,470,656.36
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09	-	XXXXXXXXXX
Delinquent Tax Collections 80013-10	27,297.76	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes 80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2019 80013-12		XXXXXXXXXX
Prior Year Senior Citizens and Veterans' Deductions Disallowed	1,000.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21) 80013-14	2,298,082.65	XXXXXXXXXX
	12,253,286.77	12,253,286.77

**SURPLUS - CURRENT FUND
YEAR - 2019**

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxxxx	3,019,551.27
2.		xxxxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxxxx	2,298,082.65
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	1,975,000.00	xxxxxxxxxx
5. Amount Appropriated in 2019 Budget - with Prior Written-Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance - December 31, 2019	80014-05	3,342,633.92	xxxxxxxxxx
		5,317,633.92	5,317,633.92

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

Cash	80014-06		7,141,710.97
Investments	80014-07		
Sub Total			7,141,710.97
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		3,800,382.53
Cash Surplus	80014-09		3,341,328.44
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	1,305.48	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		1,305.48
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		3,342,633.92

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2019 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	\$	44,701,346.18
or				
(Abstract of Ratables)		82113-00	\$	
2. Amount of Levy Special District Taxes		82102-00	\$	1,178,038.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	\$	298,617.17
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00	\$	
5a. Subtotal 2019 Levy	\$			46,178,001.35
5b. Reductions due to tax appeals **	\$			
5c. Total 2019 Tax Levy		82106-00	\$	46,178,001.35
6. Transferred to Tax Title Liens		82107-00	\$	18,106.22
7. Transferred to Foreclosed Property		82108-00	\$	
8. Remitted, Abated or Canceled		82108-00	\$	4,928.18
9. Discount Allowed		82108-00	\$	
10. Collected in Cash: In 2018	82121-00	\$		369,823.78
In 2019 *	82122-00	\$		44,913,588.75
Homestead Benefit Credit		\$		306,366.15
State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00	\$		66,805.48
Total To Line 14	82111-00	\$		45,656,584.16
11. Total Credits			\$	45,679,618.56
12. Amount Outstanding December 31, 2019		82120-00	\$	498,382.79
13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is	<u>98.87%</u>	82112-00		

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete sheet 22a.

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	45,656,584.16
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	45,656,584.16

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 2019 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget

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)	\$ 45,656,584.16
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 45,656,584.16
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 46,178,001.35
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.87%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 45,656,584.16
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 45,656,584.16
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 46,178,001.35
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.87%</u>

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

	Debit	Credit
1. Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	1,500.00	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	6,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	60,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	694.52
8. Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	1,000.00
9. Received in Cash from State	XXXXXXXXXX	66,000.00
10.		
11.		
12. Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	1,305.48
Due To State of New Jersey	-	XXXXXXXXXX
	69,000.00	69,000.00

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

Line 2	6,000.00	
Line 3	60,500.00	
Line 4	1,000.00	
Sub - Total	67,500.00	
Less: Line 7	694.52	
To Item 10, Sheet 22	66,805.48	

**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		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019		-	XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2019		-	-

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			536,888.69	XXXXXXXXXX
A. Taxes	83102-00	515,784.08	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	21,104.61	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	22.30
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes			1,000.00	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1) 8,584.19
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 8,584.19	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	537,866.39
8. Totals			546,472.88	546,472.88
9. Balance Brought Down			537,866.39	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	497,702.24
A. Taxes	83116-00	497,702.24	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2019 Tax Sale			100.00	XXXXXXXXXX
12. 2019 Taxes Transferred to Liens			18,106.22	XXXXXXXXXX
13. 2019 Taxes			498,382.79	XXXXXXXXXX
14. Balance - December 31, 2019			XXXXXXXXXX	556,753.16
A. Taxes	83121-00	508,858.14	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	47,895.02	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,054,455.40	1,054,455.40

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 92.53%

17. Item No. 14 multiplied by percentage shown above is 515,163.70 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. Balance - January 1, 2019	84101-00	563,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2019		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	-	XXXXXXXXXX
4. Taxes Receivable	84104-00	-	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance - December 31, 2019	84114-00	XXXXXXXXXX	563,500.00
		563,500.00	563,500.00

CONTRACT SALES

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

MORTGAGE SALES

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

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 - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL DEFERRED CHARGES	\$ _____	\$ _____	\$ _____	\$ _____

*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>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2020</u>
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	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
1/17/2017	Preparation of Master Plan	250,000.00	50,000.00	200,000.00	50,000.00		150,000.00
							-
9/3/2019	Preparation of Master Plan	300,000.00	60,000.00			(300,000.00)	300,000.00
							-
							-
							-
							-
							-
							-
							-
Totals		550,000.00	110,000.00	200,000.00	50,000.00	(300,000.00)	450,000.00
				80025-00	80026-00		

Sheet 29

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

* 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

Sheet 30

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-
				80027-00	80028-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page

Chief Financial Officer

* 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	xxxxxxxxxx	26,328,000.00	
Issued	80033-02	xxxxxxxxxx	9,172,000.00	
Paid	80033-03	2,010,000.00	xxxxxxxxxx	
Outstanding - December 31, 2019	80033-04	33,490,000.00	xxxxxxxxxx	
		35,500,000.00	35,500,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 2,473,000.00
2020 Interest on Bonds*		80033-06	\$ 1,113,122.97	
ASSESSMENT SERIAL BONDS				
Outstanding - January 1, 2019	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxxx	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	\$
2020 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 1,113,122.97

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Acq of Var. Pieces of Equipment and	355,000.00	9,172,000.00		2-3%
Completion of Var. Capital Improvements				
Total	355,000.00	9,172,000.00		

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	xxxxxxxxx		
Paid	80034-02		xxxxxxxxx	
Outstanding - December 31, 2019	80034-03	-	xxxxxxxxx	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04		\$	
2020 Interest on Bonds	80034-05		\$	
TYPE I SCHOOL SERIAL BONDS				
Outstanding - January 1, 2019	80034-06	xxxxxxxxx		
Issued	80034-07	xxxxxxxxx		
Paid	80034-08		xxxxxxxxx	
Outstanding - December 31, 2019	80034-09	-	xxxxxxxxx	
		-	-	
2020 Interest on Bonds*	80034-10		\$	
2020 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

LIST OF BONDS ISSUED DURING 2019

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

2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2019	2020 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$ 450,000.00	\$ 9,337.50
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State & County Taxes	80039-	\$	\$
5. _____		\$	\$
6. _____		\$	\$

DEBT SERVICE SCHEDULE FOR 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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

Sheet 34

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.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
Ord. 25-2001: Acq. Of Equip. & Completion of Various Capital Improvements	27.72						27.72	
Ord. 37-2001: Renovations to Mun. Building plus Const. of Addition w/ Acq. Of Mat. & Equip.	0.66						0.66	
Ord. 38-2001: Engineering for Shared Services Facility, w/ Acq. Of all Mat. & Equip	16,427.82			90,611.54	90,611.54		16,427.82	
Ord. 17-2003: Comp. of Phase II Const. for Public Works Complex	51,974.88						51,974.88	
Ord. 14-2004: Acq. And Dev. Of Real Property	61,748.43				25,776.56		35,971.87	
Ord. 31-2005: Comp. of Phase II Const. for the Public Works Complex & Shared Serv Facility	68,472.70						68,472.70	
Ord. 32-2005: Acq. Of Var. Pieces of Equip. & Completion of Var. Capital Improvements	42,511.13						42,511.13	
Ord. 08-2007: Var Cap Imp to Walters Rd. Ath. Complex & Acq. Of Var. Cap Equip & Cap Imp.	201.30			2,794.00	2,794.00		201.30	
Ord. 26-2007: Acq. Of Var. Equip. & Comp. of Various Cap. Improvements	9,642.65				3,727.90		5,914.75	
Page Total	251,007.29	-	-	93,405.54	122,910.00	-	221,502.83	-

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	251,007.29	-	-	93,405.54	122,910.00	-	221,502.83	-
Ord. 01-2009: Acq. Of Var. Pieces of Equip. & Completion of Various Capital Improvements	1,881.98				373.50		1,508.48	
Ord. 36-2011: Comp. of Var. Imp. To Rec. Facilities in and for the Township	588,625.13			36,435.21	92,574.22		532,486.12	
Ord. 40-2011: Acq. Of Var. Pieces of Equip. & Comp. of Various Capital Improvements		10,323.99		61,780.58	72,104.57			
Ord. 31-2012: Acq. Of Various Pieces of Equip.	13,169.93			4,298.10	4,660.86		12,807.17	
Ord. 26-2013: Acq. Of Var. Pieces of Equip. & Comp. of Various Capital Improvements		253,794.52		23,939.10	54,611.80		223,121.82	
Ord. 05-2014: Reconstruction of Heilig Rd.	8,646.49						8,646.49	
Ord. 21-2014: Acq. Of Var. Pieces of Equip. & Completion of Various Capital Improvements	735,497.81			21,843.68	24,842.76		732,498.73	
Ord. 36-2014: Acq. Of Equipment for Public Works Dept.	100,579.32						100,579.32	
Ord. 08-2015: Comp. of the Brookside at Harrison Site Improvements	121,976.01						121,976.01	
Ord. 09-2015: Acq. Of Var. Pieces of Equip. & Completion of Various Capital Improvements		273,979.10		2,326.78	16,467.78		259,838.10	
PAGE TOTALS	1,821,383.96	538,097.61	-	244,028.99	388,545.49	-	2,214,965.07	-

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,821,383.96	538,097.61	-	244,028.99	388,545.49	-	2,214,965.07	-
Ord. 09-2016: Comp of the Brookside Farms (Phases I and III) Site Improvements	19,961.72				545.60		19,416.12	
Ord. 10-2016: Acq. Of Var. Pieces of Equip. & Comp of Various Capital Improvements		2,506,138.93		15,469.65	170,403.90		2,351,204.68	
Ord. 15-2017: Acq. Of Var. Pieces of Equip. & Completion of Various Capital Improvements		3,920.00		1,000.00	1,000.00			3,920.00
Ord. 28-2017: Reconstruction of Heilig Rd. Phase 3				10,985.16	10,985.16			
Ord. 10-2018: Acq. Of Var. Pieces of Equip. & Comp. of Various Capital Improvements		330,631.70			263,880.48			66,751.22
Ord. 12-2018;12-2019: Reconstruction of Jackson Rd.			275,000.00		267,313.78		7,686.22	
Ord. 12-2019: Reconstruction of Jackson Road			270,000.00				270,000.00	
Ord. 13-2019: Acq. Of Var. Pieces of Equip. & Comp. of Various Capital Improvements			657,190.00		302,139.86			355,050.14
GRAND TOTALS	1,841,345.68	3,378,788.24	1,202,190.00	271,483.80	1,404,814.27	-	4,863,272.09	425,721.36

Sheet 35 Totals

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	xxxxxxxxxx	2,090.00
Received from 2019 Budget Appropriation *	80031-02	xxxxxxxxxx	33,000.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	32,860.00	xxxxxxxxxx
			xxxxxxxxxx
Balance - December 31, 2019	80031-05	2,230.00	xxxxxxxxxx
		35,090.00	35,090.00

*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	XXXXXXXXXX	
Received from 2019 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2019 Emergency Appropriation *	80030-03	XXXXXXXXXX	
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019	80030-05	-	XXXXXXXXXX
		-	-

*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
Ord. 2019-13: Acq. Of Various	-			
Equipment and Completion	657,190.00	624,330.00	32,860.00	
Ord. 2019-12: Reconstruction of	-			
Jackson Road - Phase 2	270,000.00	-	270,000.00	
Ord. 2018-12: Reconstruction of	-			
Jackson Road	275,000.00		275,000.00	
	-			
	-			
	-			
	-			
Total 80032-00	1,202,190.00	624,330.00	577,860.00	-

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	xxxxxxxxxx	482,498.46
Premium on Sale of Bonds	xxxxxxxxxx	16,693.93
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations 80029-02		xxxxxxxxxx
Appropriated to 2019 Budget Revenue 80029-03	350,000.00	xxxxxxxxxx
Balance - December 31, 2019 80030-04	149,192.39	xxxxxxxxxx
	499,192.39	499,192.39

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 | | \$ | 46,178,001.35 |
| 2. Amount of Item 1 Collected in 2019 (*) | | \$ | 45,656,584.16 |
| 3. Seventy (70) percent of Item 1 | | \$ | 32,324,600.95 |

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2019?

Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2019?

Answer YES or NO YES If answer is "NO" give details

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

- C. Does the appropriation required to be included in the 2020 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

- | | | | | |
|--|----|---------------|----|-----------------|
| 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 -- | \$ | 44,684,369.20 | = | \$ 1,787,374.77 |

E.

	<u>Unpaid</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
1. State Taxes	\$	\$	\$	-
2. County Taxes	\$	\$	77,042.27	\$ 77,042.27
3. Amounts due Special Districts	\$	\$	0.99	\$ 0.99
4. Amount due School Districts for School Tax	\$	\$	12,583,708.04	\$ 12,583,708.04

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 - SEWER UTILITY 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	1,304,957.64	
Investments		
Change Fund		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	204,158.79	
Liens Receivable	-	
Due Sewer Utility Capital Fund	12,126.65	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		260,418.02
Encumbrances Payable		
Accrued Interest on Bonds and Notes		234,111.00
Due to -		
Sewer Rent Prepays		84,280.87
Sewer Rent Overpayments		2,080.89
Reserve for Payment of Debt		54,510.92
Subtotal - Cash Liabilities		635,401.70 "C"
Reserve for Consumer Accounts and Lien Receivable		204,158.79
Fund Balance		681,682.59
Total	1,521,243.08	1,521,243.08

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)**

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	21,190.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	21,190.00
CASH	1,313,592.75	
DUE FROM GENERAL CAPITAL FUND	447,500.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	13,743,196.23	
AUTHORIZED AND UNCOMPLETED	9,303,150.50	
PAGE TOTALS	24,828,629.48	21,190.00

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - SEWER UTILITY 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	24,828,629.48	21,190.00
BONDS PAYABLE		10,815,000.00
LOANS PAYABLE		1,370,781.51
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		1,320,500.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		9,768.08
UNFUNDED		1,030,347.28
CONTRACTS PAYABLE		
ENCUMBRANCES		75,442.97
DUE TO SEWER UTILITY OPERATING		12,126.65
RESERVE FOR AMORTIZATION		9,564,689.92
RESERVE FOR DEVELOPER CONTRIBUTION		118,143.00
RESERVE FOR PAYMENT OF DEBT		155,792.85
RESERVE FOR PRELIMINARY EXPENDITURES		1,113.25
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		67,016.00
CAPITAL FUND BALANCE		266,717.97
TOTALS	24,828,629.48	24,828,629.48

(Do not crowd - add additional sheets)

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

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

Sheet 43

*Show as red figure

SCHEDULE OF SEWER UTILITY UTILITY BUDGET - 2019

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	748,753.00	748,753.00	-
Operating Surplus Anticipated with Consent of Director of Local Government 91302-			-
Rent	1,750,000.00	1,914,047.81	164,047.81
Penalties and Interest	33,000.00	21,349.79	(11,650.21)
Miscellaneous	10,000.00	58,070.75	48,070.75
			-
			-
Reserve for Debt Service 91307-			-
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,541,753.00	2,742,221.35	200,468.35
Deficit (General Budget) ** 91306-			-
	2,541,753.00	2,742,221.35	200,468.35

** 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:	XXXXXXXXXX
Adopted Budget	2,541,753.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,541,753.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,541,753.00
Deduct Expenditures:	
Paid or Charged	2,254,891.56
Reserved	260,418.02
Surplus (General Budget)**	
Total Expenditures	2,515,309.58
Unexpended Balance Canceled (See Footnote)	26,443.42

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 UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Sewer Utility 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,742,221.35	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	166,898.38	
Total Revenue Realized		2,909,119.73
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	2,254,891.56	
Reserved	260,418.02	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,515,309.58	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,515,309.58
Excess		393,810.15
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	393,810.15	
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 Utility for 2018

2018 Appropriation Reserves Canceled in 2019	166,898.38	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None "'		
* Excess (Revenue Realized)		166,898.38

** Items must be shown in same amounts on Sheet 44.

RESULTS OF 2019 OPERATIONS - SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	200,468.35
Unexpended Balances of Appropriations	XXXXXXXXXX	26,443.42
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2018 Appropriations*	XXXXXXXXXX	166,898.38
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	393,810.15	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	393,810.15	393,810.15

OPERATING SURPLUS - SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	1,036,625.44
Excess in Results of 2019 Operations	XXXXXXXXXX	393,810.15
Amount Appropriated in the 2019 Budget - Cash	748,753.00	XXXXXXXXXX
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2019	681,682.59	XXXXXXXXXX
	1,430,435.59	1,430,435.59

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

Cash		1,304,957.64
Investments		
Interfund Accounts Receivable		12,126.65
Subtotal		1,317,084.29
Deduct Cash Liabilities Marked with "C" on Trial Balance		635,401.70
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		681,682.59
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.		681,682.59

*In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$ <u>259,170.93</u>
Increased by:		
Rents Levied		\$ <u>1,859,035.67</u>
Decreased by:		
Collections	\$ <u>1,882,527.06</u>	
Overpayments applied	\$ <u>279.33</u>	
Transfer to Liens	\$	
Other	\$ <u>31,241.42</u>	
		\$ <u>1,914,047.81</u>
Balance December 31, 2019		\$ <u><u>204,158.79</u></u>

SCHEDULE OF SEWER UTILITY UTILITY LIENS

Balance December 31, 2018		\$ <u> </u>
Increased by:		
Transfers from Accounts Receivable	\$ <u> </u>	
Penalties and Costs	\$ <u> </u>	
Other	\$ <u> </u>	
		\$ <u> -</u>
Decreased by:		
Collections	\$ <u> </u>	
Other	\$ <u> </u>	
		\$ <u> -</u>
Balance December 31, 2019		\$ <u><u> -</u></u>

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY UTILITY FUND

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

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

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

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

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
SEWER UTILITY UTILITY ASSESSMENT BONDS**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
SEWER UTILITY UTILITY CAPITAL BONDS			
Outstanding - January 1, 2019	XXXXXXXXXX	8,999,000.00	
Issued	XXXXXXXXXX	2,111,000.00	
Paid	295,000.00	XXXXXXXXXX	
Outstanding - December 31, 2019	10,815,000.00	XXXXXXXXXX	
	11,110,000.00	11,110,000.00	
2020 Bond Maturities - Capital Bonds			\$ 401,000.00
2020 Interest on Bonds		\$ 360,648.03	

INTEREST ON BONDS - SEWER UTILITY UTILITY BUDGET

2020 Interest on Bonds (*Items)	\$	360,648.03
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$	195,725.00
Subtotal	\$	164,923.03
Add: Interest to be Accrued as of 12/31/2020	\$	162,683.00
Required Appropriation 2020	\$	327,606.03

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds, Series 2019	86,000.00	2,111,000.00	5/28/2019	Various
	86,000.00	2,111,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS
SEWER UTILITY UTILITY _____ LOAN**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX	1,749,593.71	
Issued	XXXXXXXXXX		
Paid	378,812.20	XXXXXXXXXX	
Outstanding - December 31, 2019	1,370,781.51	XXXXXXXXXX	
	1,749,593.71	1,749,593.71	
2020 Loan Maturities			\$ 396,137.35
2020 Interest on Loans		\$ 40,175.00	
SEWER UTILITY UTILITY _____ LOAN			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY UTILITY BUDGET

2020 Interest on Loans (*Items)	\$ 40,175.00	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 16,796.00	
Subtotal	\$ 23,379.00	
Add: Interest to be Accrued as of 12/31/2020	\$ 11,884.00	
Required Appropriation 2020		\$ 35,263.00

LIST OF LOANS ISSUED DURING 2019

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

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	2020		Interest Computed to (Insert Date)
							For Principal	For Interest	
1.	Ord. 17-16: Comp. of Various Sewer								
2.	Utility Imp. & Acq. Of Equip	440,000.00	6/1/2017	440,000.00	5/27/2020	2.75%	18,890.00	12,100.00	5/27/2020
3.	Ord. 18-11: Comp. of Various Sewer								
4.	Utility Imp. & Acq. Of Equip	447,500.00	5/30/2018	447,500.00	5/27/2020	2.75%		12,306.25	5/27/2020
5.	Ord. 19-14: Comp. of Various Sewer								
6.	Utility Imp. & Acq. Of Equip	433,000.00	5/28/2019	433,000.00	5/27/2020	2.75%		11,907.50	5/27/2020
7.									
8.									
9.									
TOTAL		1,320,500.00		1,320,500.00			18,890.00	36,313.75	

Sheet 50

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.

*** See Sheet 33 for clarifications of "Original Date of Issue".**

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.

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

(Do not crowd - add additional sheets)

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

Sheet 50

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		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	1,320,500.00		1,320,500.00			18,890.00	36,313.75	

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.

* See Sheet 33 for clarifications of "Original Date of Issue".

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.

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

INTEREST ON NOTES - SEWER UTILITY UTILITY BUDGET	
2020 Interest on Notes	\$ 36,313.75
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 21,590.00
Subtotal	\$ 14,723.75
Add: Interest to be Accrued as of 12/31/2020	\$ 21,281.00
Required Appropriation - 2020	\$ 36,004.75

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY 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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

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.

** 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 UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
2007-27 Acquisition of Various pieces of Sewer Equipment and Construction of Various Sewer Improvements	4,577.56					1,414.31	5,991.87	
2014-22 Completion of Various Capital Improvements and Acquisition of Capital Equipment for Sewer Utility	32,681.73	21,190.00			32,128.56	878.08	1,431.25	21,190.00
2015-10 Completion of Various Capital Improvements and Acquisition of Capital Equipment for Sewer Utility		35,148.90			33,836.91		1,311.99	
2016-11 Completion of Various Capital Improvements and Acquisition of Capital Equipment for Sewer Utility		20,851.43			845,847.62	826,029.16	1,032.97	
PAGE TOTALS	37,259.29	77,190.33	-	-	911,813.09	828,321.55	9,768.08	21,190.00

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	37,259.29	77,190.33	-	-	911,813.09	828,321.55	9,768.08	21,190.00
2017-16 Completion of Various Capital Improvements and Acquisition of Capital Equipment for the Sewer Utility		323,871.48			33,960.66			289,910.82
2018-11 Completion of Various Capital Improvements and Acquisition of Capital Equipment for the Sewer Utility		425,402.72			57,564.48	17,500.00		385,338.24
2019-14 Completion of Various Capital Improvements and Acquisition of Capital Equipment for the Sewer Utility			433,000.00		99,091.78			333,908.22
TOTALS	37,259.29	826,464.53	433,000.00	-	1,102,430.01	845,821.55	9,768.08	1,030,347.28

Sheet
52.4

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

SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	64,516.00
Received from 2019 Budget Appropriation	XXXXXXXXXX	2,500.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2019	67,016.00	XXXXXXXXXX
	67,016.00	67,016.00

SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

