- General instructions to Complete the Annual Financial Statement Workbook

  3 This vortbook is composed of several individual worksheets to complete the Annual Financial
  3 Statements

  by It is designed to automatically calculate inheal schedules from each of the data cutry points.

  c) The individual pracetiments containing formulas are locked to protect the formulas.

  d) Begin by survigining to the NSP inputs fast.

  d) Begin by survigining to the NSP inputs fast.

  e) Begin by survigining to the NSP inputs fast.

  e) Begin by survigining to the NSP inputs fast.

  e) Begin by survigining to the NSP inputs fast.

  e) Begin to the survive fast of the fast

## **Annual Financial Statement - Key Inputs**

#### Information Required for Annual Financial Statement

#### **Responses and Data**

Name and County of Municipality	Lake Como Borough, Monmouth County	
Full Name of Municipality / County	BOROUGH OF LAKE COMO	
County of Municipality / County	MONMOUTH	
Name of Municipality / County	LAKE COMO	
Туре	BOROUGH	
Federal ID #	21-6001198	
Governing Body Type	COUNCIL MEMBERS	
<i>5</i> , ,,		
Address	1740 Main Street	
Address	Lake Como, NJ 07719	
Phone	(732) 681 - 3232	
Fax	(732) 681 - 8981	
		Certificate #
Chief Financial Officer	Louise Mekosh	437
Registered Municipal Accountant	Robert W. Allison	
Year Ending	12/31/2019	
DATES	Balance - January 1, 2019	
	Balance - December 31, 2019	
	Outstanding - January 1, 2019	
	Outstanding - December 31, 2019	
Year End	12/31/2019	
Next Year End	12/31/2020	
Budget Year AFS Year PY	2020 2019 2018	-
	2010	
POPULATION LAST CENSUS	1,759	
NET VALUATION TAXABLE 2019	432,261,000	
Muni Code	1347	_
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019	
	COUNTIES - JANUARY 26, 2020	
	MUNICIPALITIES - FEBRUARY 10, 2020	
	AS AT DECEMBER 31, 2019	
	Dec. 31, 2018	
	Dec. 31, 2019	
	Jan. 1, 2019	
	YEAR - 2018	
	YEAR - 2019	
	UTILITY NAME	-
UTILITY 1	Water/Sewer	
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		
UTILITY 6		

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

POPULATION LAST CENSUS 1,759 NET VALUATION TAXABLE 2019 432,261,000 MUNICODE 1347

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

ANNOTATE	D 40A:5-12 TION OF BU	AS AME	NDED, CO	MED TO BE FILE MBINED WITH IN RECTOR OF THE	NFORMATIC	N REQUIRED	PRIOR TO
	BOROUGH		of	LAKE COM	0	, County of	MONMOUTH
		SEE		ER FOR INDEX AN OT USE THESE S		IONS.	
		Date		Exa	mined By:		
	1				Prelin	minary Check	
	2				E	Examined	
-	e computed b			34, 49 to 51 and 63 ted upon demand b	oy a register or	Louise	Mekosh
					Title	Chief Fina	ncial Officer
(This MUST be	signed by Chi	ef Financial	Officer, Comp	troller, Auditor or Re	gistered Munici	pal Accountant.)	
REQUIRED	CERTIFICA	ATION BY	THE CHI	IEF FINANCIAL	OFFICER:		
(which I have n exact copy of the are correct, that	not prepared) he original on f at no transfers h urther certify th	Eliminate of the control of the cont	o <del>ne]</del> and i lerk of the gove nade to or from	ed Annual Financial S nformation required verning body, that all n emergency approp t insofar as I can det	also included h calculations, e riations and all	xtensions and ad statements conta	s Statement is an ditions lined herein
Further, I do Officer, License	e# <b>4</b>	that I, <b>37</b>	, of the	Louise Me	BOROUGH	· · · · · · · · · · · · · · · · · · ·	n the Chief Financial of
statements and December 31, to the veracity	2019, complete of required info	ely in compli rmation incl	ance with N.J. uded herein, n	true statements of the S. 40A:5-12, as ame needed prior to certification of December 31, 201	ended. I also giv cation by the D	ndition of the Loca ve complete assu	rance as
S	ignature	Louise Meko	sh				
Ti	itle	Chief Financ	ial Officer				
A	ddress	1740 Main	Street				
Р	hone Number		(7	32) 681 - 3232			
F	ax Number		(7	32) 681 - 8981			

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

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

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

I have prepared the post-closing trial balances, re accompanying Annual Financial Statement from t available to me by the <b>BOROUGH</b> of	•
as of December 31, 2019 and have applied promulgated by the Division of Local Government Officer in connection with the filing of the Annual ended as required by N.J.S. 40A:5-12, as amended	Services, solely to assist the Chief Financial Financial Statement for the year then
(no matters) [eliminate one] came to my attent	dards, I do not express an opinion on any of and analyses. In connection with the estances as set forth below, no matters)—or tion that caused me to believe that the Annual 31, 2019 is not in substantial compliance with the ment of Community Affairs, Division of Local al procedures or had I made an examination nerally accepted auditing standards, other all have been reported to the governing ent relates only to the accounts and
Listing of agreed-upon procedures not performed which the Director should be informed:	and/or matters coming to my attention of
	Robert W. Allison (Registered Municipal Accountant)
	Holman Frenia Allison
·	(Firm Name)
	680 Hooper Avenue, Building B, Suite 201 (Address)
Certified by me	Toms River, NJ 08753
	(Address)
this 26th day March ,2020	(732) 797 - 1333 (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.

1.				
••	The outstanding indebted	ness of the previous fiscal year is not in excess of 3.5%;		
2. All emergencies approved for the previous fiscal year <b>did not exceed 3</b> % 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 <b>no "procedural deficiencies" noted</b> 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 <b>not</b> cyears.	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 does not contain a Levy or Appropriation "CAP" waiver.				
10. The municipality has not applied for Transitional Aid for 2020				
	eria in determining its qualit	inicipality has complied in full in meeting <b>ALL</b> of the fication for local examination of its Budget in accordance		
-	lity:	BOROUGH OF LAKE COMO		
Chief Fin	lity: ancial Officer:	Louise Mekosh		
Chief Fin	lity: ancial Officer:	Louise Mekosh Louise Mekosh		
Chief Fin Signature	lity: ancial Officer:	Louise Mekosh Louise Mekosh 437		
Chief Fin Signature	lity: ancial Officer:	Louise Mekosh Louise Mekosh		
Chief Fin Signature	lity: ancial Officer: e: e#:	Louise Mekosh Louise Mekosh 437		
Chief Fin Signature Certificat Date:	lity: ancial Officer: e: e#:  CERTIFICATION OF rsigned certifies that this mu of the criteria	Louise Mekosh  437  3/26/2019  NON-QUALIFYING MUNICIPALITY  Inicipality does not meet item(s) above and therefore does not qualify for local		
Signature Certificat Date:  The unde	lity: ancial Officer: e: e#:  CERTIFICATION OF	Louise Mekosh  437  3/26/2019  NON-QUALIFYING MUNICIPALITY  Inicipality does not meet item(s) above and therefore does not qualify for local		
Chief Fin Signature Certificat Date:	CERTIFICATION OF rsigned certifies that this muof the criteria on of its Budget in accordan	Louise Mekosh  437  3/26/2019  NON-QUALIFYING MUNICIPALITY  Inicipality does not meet item(s) above and therefore does not qualify for local		

Signature:

Date:

Certificate #:

	Fed I.D. #			
	BOROUGH OF LAKE COMO  Municipality			
	MONMOUTH County			
	,			
	•	deral and State Final 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	- \$	\$ 12,030.17	\$ -	
Note:		Single Audit Program Specific A  X Financial Stateme With Government  Dients of federal and state and state funds expended d Code of Federal Regulation and state funds audit threshold has be the state 1/1/15. Expenditures a	nt Audit Performed in Accordance Auditing Standards (Yellow Book) awards (financial assistance), must uring its fiscal year and the type of audit ons(CFR) OMB 15-08. (Uniform en been increased to \$750,000	
(1)	Report expenditures from federal pass-through funds can be (CFDA) number reported in the State	identified by the Catalog of		
(2)		te aid (I.e., CMPTRA, End	m state government or indirectly from ergy Receipts tax, etc.) since there	
(3)	Report expenditures from federal pr from entities other than state govern	-	rom the federal government or indirectly	
	Louiso Makash		2/26/2020	
_	Louise Mekosh Signature of Chief Financial Officer	_	3/26/2020 Date	
	=			

21-6001198

### **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 n	o "utility fund" on the books o	f account	and there was no
utility owned a	and operated by the	BOROUGH	of	LAKE COMO
County of	MONMOUTH	during the year 2019 and	that sheet	s 40 to 68 are unnecessary.
I have th	nerefore removed from t	this statement the sheets pert	taining onl	y to utilities.
		Name		
		Title		
(This mu Municipal Acc	-	ief Financial Office, Comptrol	ler, Audito	r or Registered
NOTE:				
	-	ts, please be sure to refasten a protective cover sheet to the		
MUNIC	CIPAL CERTIFICAT	TION OF TAXABLE PRO	PERTY	AS OF OCTOBER 1, 2019
Ce	ertification is hereby ma	de that the Net Valuation Tax	able of pro	operty liable to taxation for
the tax y	ear 2020 and filed with	the County Board of Taxation	n on Janua	ary 10, 2020 in accordance
with the	requirement of N.J.S.A	. 54:4-35, was in the amount	of \$	450,682,200.00
				Mark Fitzpatrick NATURE OF TAX ASSESSOR  OROUGH OF LAKE COMO  MUNICIPALITY
				MONMOUTH COUNTY

## 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		3,394,292.32	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIO	R CITIZENS	2,957.51	-
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	250.00		
CURRENT	100,460.96		
SUBTOTAL		100,710.96	
TAX TITLE LIENS RECEIVABLE		-	
PROPERTY ACQUIRED FOR TAXES		-	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		7,010.10	
VISION CONSTRUCTION RECEIVABLE		2,000.00	
DUE FROM ANIMAL CONTROL	DUE FROM ANIMAL CONTROL		
DUE FROM WATER/SEWER CAPITAL		144.54	
DUE FROM WATER/SEWER OPERATING		103.46	
DUE FROM PAYROLL FUND		53,636.13	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		_	
DEFICIT		_	
-			
page totals		3,561,965.90	-

# 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	3,561,965.90	-
APPROPRIATION RESERVES		343,445.58
ENCUMBRANCES PAYABLE		7,866.08
ACCOUNTS PAYABLE		13,630.86
PREPAID TAXES		62,774.78
DUE TO GRANT FUND		79,493.06
DUE TO TRUST OTHER FUND		34,414.27
DUE TO STATE:		
UCC FEES		2,724.44
DUE TO GENERAL CAPITAL FUND		650,917.20
LOCAL SCHOOL TAX PAYABLE		33,826.02
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		29,789.80
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR RENTAL HOUSE BOND		7,000.00
RESERVE FOR TREE REPLACEMENT		21,165.00
RESERVE FOR TAX TITLE LIEN PREMIUMS		54,300.00
RESERVE FOR REVALUATIONS		6,210.50
RESERVE FOR FEMA - SANDY		1,193.73
RESERVE FOR INSURANCE REIMBURSEMENTS		21,805.40
PAGE TOTAL	3,561,965.90	1,370,556.72
(Do not crowd - add additional sh	leate)	

# 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

Cash Elabilities wast be Cabtotaled and Cabtotal wast be warked wit	Taxes receivable indst	
Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	3,561,965.90	1,370,556.72
	2,5001,500100	1,010,000
SUBTOTAL	3,561,965.90	1,370,556.72 <b>"C</b>
JOBIOTAL	0,001,000.00	1,570,550.72
DECEDIVE FOR DECENTARIES		164 716 07
RESERVE FOR RECEIVABLES		164,716.07
DEFERRED SCHOOL TAX BAYABLE	-	
DEFERRED SCHOOL TAX PAYABLE		2,006,600,11
FUND BALANCE		2,026,693.11
TOTALS	3,561,965.90	3,561,965.90
TOTALO	5,551,555.50	2,231,000.00

# 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	-	
GRANTS RECEIVABLE	1,879.36	
DUE FROM/TO CURRENT FUND	79,493.06	
APPROPRIATED RESERVES		76,254.67
UNAPPROPRIATED RESERVES		5,117.75
0.00.00.000.000.0000.000000000000000000		3,117.73
TOTALS	81,372.42	81,372.42
		·
(Do not crowd - add addit		

(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	2,583.08	
DUE TO - CURRENT FUND		1,110.88
DUE TO STATE OF NJ		1.20
RESERVE FOR DOG FUND		1,471.00
FUND TOTALS	2,583.08	2,583.08
ASSESSMENT TRUST FUND		
CASH	-	
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
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	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	19,632.82	
DUE FROM CURRENT FUND	34,414.27	
VARIOUS RESERVES	- 7,	54,047.09
7,11,1000 1,1202,1,120		0 1,0 17 100
OTHER TRUST FUNDS PAGE TOTAL	54,047.09	54,047.09

(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	54,047.09	54,047.09
OTHER TRUST FUNDS (continued)		
CASH - PAYROLL FUND	107,882.12	
DUE TO CURRENT FUND		53,636.13
PAYROLL DEDUCTIONS PAYABLE		54,245.99
TOTALS  (Do not crowd - add add	161,929.21	161,929.21

(Do not crowd - add additional sheets)

### SCHEDULE OF TRUST FUND RESERVES

Balance

Amount Dec. 31, 2018 per Audit

<u>Purpose</u>	per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	as at Dec. 31, 2019
Municipal Court - P.O.A.A	813.07	162.00	-	975.07
Developers Escrow Fund - Planning Boa	16,796.07		116.76	16,679.31
Tourism Account	11,142.69	23,462.00	25,576.24	9,028.45
Engineering Escrow Fees	1,269.25	-	_	1,269.25
Street Openings	15,072.00	1,335.00	-	16,407.00
Uniform Fire Account Fund	561.80		-	561.80
Fire Prevention Bureau	935.26	12.49	-	947.75
Public Defender	6,967.91	600.00	_	7,567.91
Ripley Lane Development Escrow	10,720.95	10,910.42	21,631.37	-
Environmental Commission	423.00	-	-	423.00
Unemployment Insurance	187.55		_	187.55
				_
		·	_	_
				_
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			-	
			-	
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				-
PAGE TOTAL \$_	64,889.55 \$	36,481.91_\$	47,324.37 \$	54,047.09

### SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount Dec. 31, 2018 per Audit

Balance as at

<u>Purpose</u>	per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	as at <u>Dec. 31, 2019</u>
PREVIOUS PAGE TOTAL	64,889.55	36,481.91	47,324.37	54,047.09
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PAGE TOTAL	\$ 64,889.55 \$	36,481.91 \$	47,324.37 \$	54,047.09

# Sheet 7

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

	A							
Title of Liability to which Cash	Audit Balance		RECI	EIPTS				Balance
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
								-
								-
								-
								1
Other Liabilities								-
Trust Surplus								1
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	

<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	428,500.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	428,500.00
CASH	6,259.40	
DUE FROM - GREEN ACRES LOAN TRUST FUND	14,786.61	
DUE FROM - CURRENT FUND	650,917.20	
FEDERAL AND STATE GRANTS RECEIVABLE	894,451.09	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	255,000.00	
UNFUNDED	428,500.00	
DUE TO - WATER/SEWER UTILITY CAPITAL FUND		21,521.32
PAGE TOTALS	2,678,414.30	450,021.32

(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	2,678,414.30	450,021.32
BOND ANTICIPATION NOTES PAYABLE		428,500.00
GENERAL SERIAL BONDS		255,000.00
TYPE 1 SCHOOL BONDS		
LOANS PAYABLE		<u>-</u>
CAPITAL LEASES PAYABLE		<u>-</u>
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,003,617.22
UNFUNDED		428,500.00
ENCUMBRANCES PAYABLE		
PEOEDICE TO DAY TO WAR		
RESERVE TO PAY BANS		00.000.00
CAPITAL IMPROVEMENT FUND		39,880.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		72 205 76
OAFITAL FUND BALANGE	2 679 414 20	72,895.76
	2,678,414.30	2,678,414.

(Do not crowd - add additional sheets)

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

	Cash		Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	275.00	3,400,174.25	6,156.93	3,394,292.32	
Grant Fund				_	
Trust - Dog License	-	2,583.08	-	2,583.08	
Trust - Assessment		·		_	
Trust - Municipal Open Space				_	
Trust - LOSAP				-	
Trust - CDBG				_	
Trust - Other	-	20,342.82	710.00	19,632.82	
Payroll Fund	_	108,068.12	186.00	107,882.12	
General Capital	-	6,259.40	-	6,259.40	
		·		-	
UTILITIES:				_	
Water/Sewer Operating	75.00	138,633.11	-	138,708.11	
		,			
				_	
				_	
				_	
				-	
				_	
				_	
				_	
				_	
				_	
				_	
				-	
				_	
				-	
Total	350.00	3,676,060.78	7,052.93	3,669,357.85	

<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:	Robert W. Allison	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"

Current Account	3,363,096.81
Tax Collector - Premium	34,600.00
Current Account	2,477.44
Animal Control	2,583.08
Tourism	9,597.66
Public Defender	7,568.76
POAA	975.07
Uniform Fire	561.80
Fire Prevention	947.11
Unemployment	269.42
Environmental Commission	423.00
Environmental Commission	423.00
Payroll	108,068.12
Capital Account	6,259.40
Water/Sewer Operating	135,806.87
Water/Sewer	2,826.24
PAGE TOTAL	3,676,060.78

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	3,676,060.78
TOTAL PAGE	3,676,060.78

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

FJ	LULKAL AND SIA	TIE UKAN	IS RECEIV.	ADLL		
Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
State Road Aid - Portion of "F" Street	1,479.36	-	-	-	-	1,479.36
NJ DEP Recycling Tonnage Grant	-	4,361.00	4,361.00	-	-	-
Drunk Driving Enforcement Fund	400.00	-	-	-	-	400.00
Clean Communities Program	-	4,490.17	-	(4,490.17)	-	-
Cops in Shops	-	7,040.00	-	(7,040.00)	-	-
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PAGE TOTALS	1,879.36	15,891.17	4,361.00	(11,530.17)	-	1,879.36

Sheet 1

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

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	1,879.36	15,891.17	4,361.00	(11,530.17)	-	1,879.36
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PAGE TOTALS	1,879.36	15,891.17	4,361.00	(11,530.17)	-	1,879.36

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

	IND DIMIL	GNANIS	RECEI VIIDI	(cont u)		
Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
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TOTALS	1,879.36	15,891.17	4,361.00	(11,530.17)	-	1,879.36

Totals

Grant	Balance Jan. 1, 2019	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2019
	Jul. 1, 2010		By 40A:4-87				200:01, 2010
18th Ave Project Grant	297.17	-	-	-	-	-	297.17
Municipal Court Alcohol Education and Rehabilitation Grant	5,931.79	-	-	-	-	-	5,931.79
Recycling Tonnage Grant	27,934.14	4,361.00	-	500.00	-	-	31,795.14
Solid Waste Recycling Grant	466.17	-	-	-	-	-	466.17
Pothol Repair Program	179.51	-	-	-	-	-	179.51
Drunk Driving Enforcement Fund	4,899.56	-	-	-	-	-	4,899.56
COPS in Shops Grant	20,360.00	7,040.00	-	7,040.00	-	-	20,360.00
Clean Communities Program	5,567.00	4,490.17	-	4,490.17	-	-	5,567.00
Body Armor Fund	6,758.33	-	-	-	-	-	6,758.33
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PAGE TOTALS	72,393.67	15,891.17	-	12,030.17	-	-	76,254.67

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Grant	Balance	Transferred Budget App	propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2019	Budget	Appropriation By 40A:4-87				Dec. 31, 2019
PREVIOUS PAGE TOTALS	72,393.67	15,891.17	-	12,030.17	-	-	76,254.67
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PAGE TOTALS	72,393.67	15,891.17	-	12,030.17	-	-	76,254.67

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Grant	Balance	Transferred Budget App	propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2019	Budget	Appropriation By 40A:4-87				Dec. 31, 2019
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PAGE TOTALS	72,393.67	15,891.17	-	12,030.17	-	-	76,254.67

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Grant	Balance	Transferred Budget App	propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2019	Budget	Appropriation By 40A:4-87				Dec. 31, 2019
PREVIOUS PAGE TOTALS	72,393.67	15,891.17	-	12,030.17	-	-	76,254.67
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TOTALS	72,393.67	15,891.17	-	12,030.17	-	-	76,254.67

Totals

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Grant	Balance	Transferred Budget App	propriations	Received	Other	Balance
	Jan. 1, 2019	Budget	Appropriation By 40A:4-87			Dec. 31, 2019
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
COPS in Shops Grant	7,040.00	7,040.00	-	-	-	-
Clean Communities Program	4,490.17	4,490.17	-	5,117.75	-	5,117.75
						-
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TOTALS	11,530.17	11,530.17	-	5,117.75	_	5,117.75

Totals

## \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxx	33,826.02
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	2,574,710.00
Paid		2,574,710.00	xxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85003-00	33,826.02	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 Board of Education for use of local schools.	ols, transfer to	2,608,536.02	2,608,536.02

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

### MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance - January 1, 2019	85045-00	xxxxxxxxx	-
2010 Love	01105.00	VACABARA (1974)	
2019 Levy	81105-00	xxxxxxxxxx	-
Interest Earned		xxxxxxxxx	-
Expenditures		-	XXXXXXXXX
Balance - December 31, 2019	85046-00	-	xxxxxxxxx
# 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	xxxxxxxxxx	
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	
Paid			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.			-

## **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	6,898.24
2019 Levy :		xxxxxxxxxx	xxxxxxxxx
General County	80003-03	xxxxxxxxxx	999,744.74
County Library	80003-04	xxxxxxxxxx	71,516.88
County Health		xxxxxxxxxx	20,132.98
County Open Space Preservation		xxxxxxxxxx	115,371.84
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	29,789.80
Paid		1,213,664.68	xxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxx	xxxxxxxxx
County Taxes		-	xxxxxxxxx
Due County for Added and Omitted Taxes		29,789.80	xxxxxxxx
		1,243,454.48	1,243,454.48

## SPECIAL DISTRICT TAXES

			Debit	Credit
Balance - January 1, 2019		80003-06	xxxxxxxxxx	
2019 Levy: (List Each Type of Distri	ct Tax Separately - see Foo	otnote)	xxxxxxxxxx	xxxxxxxxx
Fire -	81108-00		xxxxxxxxxx	xxxxxxxxx
Sewer -	81111-00		xxxxxxxxxx	xxxxxxxxx
Water -	81112-00		xxxxxxxxxx	xxxxxxxxx
Garbage -	81109-00		xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
Total 2019 Levy		80003-07	xxxxxxxxxx	-
Paid		80003-08		xxxxxxxxx
Balance - December 31, 2019		80003-09	-	xxxxxxxxx

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-	150,000.00	150,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-	-	-	-
Miscellaneous Revenue Anticipated:		xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget		791,909.17	907,650.94	115,741.77
Added by N.J.S. 40A:4-87 (List on 17	'a)	-	-	_
				-
				-
Total Miscellaneous Revenue Anticipated	80103-	791,909.17	907,650.94	115,741.77
Receipts from Delinquent Taxes	80104-	80,000.00	135,115.35	55,115.35
Amount to be Raised by Taxation:		xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	2,537,182.07	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-	2,537,182.07	2,600,497.06	63,314.99
		3,559,091.24	3,793,263.35	234,172.11

### ALLOCATION OF CURRENT TAX COLLECTIONS

	11	1	
		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxx	6,249,246.29
Amount to be Raised by Taxation		xxxxxxxx	xxxxxxxx
Local District School Tax	80109-00	2,574,710.00	xxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxx
County Taxes	80111-00	1,206,766.44	xxxxxxxx
Due County for Added and Omitted Taxes	80112-00	29,789.80	xxxxxxxx
Special District Taxes	80113-00	-	xxxxxxxx
Municipal Open Space Tax	80120-00	-	xxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxx	162,517.01
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	2,600,497.06	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 "Budget" column of the statement at the top of this sheet. In such instances,		6,411,763.30	6,411,763.30
in the above allocation would apply to "Non-Budget Revenue" only.	,		

(Continued)

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

	•		
Source	Budget	Realized	Excess or Deficit
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### Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
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### Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
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### Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
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CFO Signature:	
	Sheet 17a.3

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

Source	Budget	Realized	Excess or Deficit
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	Sheet 17a Totals

### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted		80012-01	3,559,091.24
2019 Budget - Added by N.J.S. 40A:4-87		80012-02	-
Appropriated for 2019 (Budget Statement Item 9)		80012-03	3,559,091.24
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9) 80012-04		80012-04	-
Total General Appropriations (Budget Statement Item 9)		80012-05	3,559,091.24
Add: Overexpenditures (see footnote)		80012-06	-
Total Appropriations and Overexpenditures		80012-07	3,559,091.24
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	3,051,428.51	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	162,517.01	
Reserved	80012-10	343,445.58	
Total Expenditures		80012-11	3,557,391.10
Unexpended Balances Canceled (see footnote)		80012-12	1,700.14

### **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:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxx	115,741.77
Delinquent Tax Collections	80013-02	xxxxxxxxx	55,115.35
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxx	63,314.99
Unexpended Balances of 2019 Budget Appropriations	80013-04	xxxxxxxx	1,700.14
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxx	13,099.97
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	192,857.18
Prior Years Interfunds Returned in 2019	80013-06	xxxxxxxx	12,096.20
		xxxxxxxx	,
		xxxxxxxx	
		xxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13	3 & 14)	xxxxxxxxx	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
			xxxxxxxx
Required Collection on Current Taxes	80013-11	-	xxxxxxxx
Interfund Advances Originating in 2019	80013-12	24,700.00	xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	429,225.60	xxxxxxxx
		453,925.60	453,925.60

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Senior Citizens' & Veterans' Admin Fees	190.00
Miscellaneous	12,909.97
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	13,099.97

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	13,099.97
Page Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	13,099.97

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	13,099.97
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	13,099.97

### SURPLUS - CURRENT FUND YEAR - 2019

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxx	1,747,467.51
2.		xxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxx	429,225.60
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	150,000.00	xxxxxxxx
<ol><li>Amount Appropriated in 2019 Budget - with Prior Written- Consent of Director of Local Government Services</li></ol>	80014-04	-	xxxxxxxx
6.			xxxxxxxx
7. Balance - December 31, 2019	80014-05	2,026,693.11	xxxxxxxx
		2,176,693.11	2,176,693.11

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

Cash		80014-06	3,394,292.32
Investments		80014-07	
Sub Total			3,394,292.32
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	1,370,556.72
Cash Surplus		80014-09	2,023,735.60
Deficit in Cash Surplus		80014-10	-
Other Assets Pledged to Surplus:*  (1) Due from State of N.J. Senior			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	2,957.51	
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13	-	
Total Other Assets		80014-14	2,957.51
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS" "OTH	ER ASSETS"	80014-15	2 026 693 11

<sup>\*</sup> IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

80014-15 <u>2,026,693.11</u>

# 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 \$	6,319,917.45
	or (Abstract of Ratables)		82113-00 \$	-
2.	Amount of Levy Special District Taxes		82102-00 \$	-
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 \$	5
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$	29,789.80
5b.	Subtotal 2019 Levy Reductions due to tax appeals ** Total 2019 Tax Levy	\$ 6,349,707.25 \$ -	82106-00 \$	6,349,707.25
6.	Transferred to Tax Title Liens		82107-00 \$	-
7.	Transferred to Foreclosed Property		82108-00 \$	-
8.	Remitted, Abated or Canceled		82108-00 \$	-
9.	Discount Allowed		82108-00	-
10.	Collected in Cash: In 2018	82121-00 \$	41,735.01	
	In 2019 *	82122-00 \$	6,149,847.15	
	Homestead Benefit Credit	\$	48,164.13	
	State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00 \$	9,500.00	
	Total To Line 14	82111-00 \$	6,249,246.29	
11.	Total Credits		\$	6,249,246.29
12.	Amount Outstanding December 31, 2019		82120-00 \$	100,460.96
13.	Percentage of Cash Collections to Total 201 (Item 10 divided by Item 5c) is 98.41% 82112-00			
Note	e: If municipality conducted Accelerated Ta	ax Sale or Tax Levy Sale	check hereand	complete sheet 22a.
14.	Calculation of Current Taxes Realized in Cas	sh:		
	Total of Line 10 Less: Reserve for Tax Appeals Pending	\$	6,249,246.29	
	State Division of Tax Appeals	\$	-	
	To Current Taxes Realized in Cash (Sheet 1	7) \$	6,249,246.29	
nte Δ·	In showing the above percentage the following st	hould 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.

<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)	\$_	6,249,246.29
LESS: Proceeds from Accelerated Tax Sale	_	-
Net Cash Collected	\$_	6,249,246.29
Line 5c (sheet 22) Total 2019 Tax Levy	\$_	6,349,707.25
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	98.42%

### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	6,249,246.29
LESS: Proceeds from Tax Levy Sale (excluding premium)		-
Net Cash Collected	\$_	6,249,246.29
Line 5c (sheet 22) Total 2019 Tax Levy	\$_	6,349,707.25
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	98.42%

## 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	3,207.51	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	1,500.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	7,750.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	250.00	xxxxxxxx
5. Deductions Allowed By Tax Collector 2018 Taxes	-	
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	-
8. Deductions Disallowed By Tax Collector Prior Taxes	xxxxxxxx	250.00
9. Received in Cash from State	xxxxxxxx	9,500.00
10.		
12. Balance - December 31, 2019	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	2,957.51
Due To State of New Jersey	-	xxxxxxxx
	12,707.51	12,707.51

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

Line 2	1,500.00
Line 3	7,750.00
Line 4	250.00
Sub - Total	9,500.00
Less: Line 7	-
To Item 10, Sheet 22	9,500.00

## 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	-
Taxes Pending Appeals	-	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	-
Cash Paid to Appellants (Including 5% Interest from Data Closed to Results of Operation (Portion of Appeal won by Municipality, including Interes	·	-	xxxxxxxx
Balance - December 31, 2019		-	xxxxxxxx
Taxes Pending Appeals*	-	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	-	xxxxxxxx	xxxxxxxx
* Includes State Tax Court and County Board of Taxatio Appeals Not Adjusted by December 31, 2019	n [	-	-

Signatu	re of Tax	Collector	
· ·			
License #		Date	

### SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			135,115.35	xxxxxxxx
A. Taxes	83102-00	135,115.35	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83103-00	-	xxxxxxxx	xxxxxxxx
2. Canceled:			xxxxxxxx	xxxxxxxx
A. Taxes		83105-00	xxxxxxxx	-
B. Tax Title Liens		83106-00	xxxxxxxx	-
3. Transferred to Foreclosed Tax Title Lie	ens:		xxxxxxxx	xxxxxxxx
A. Taxes		83108-00	xxxxxxxx	-
B. Tax Title Liens		83109-00	xxxxxxxx	-
4. Added Taxes		83110-00	250.00	xxxxxxxx
5. Added Tax Title Liens		83111-00	-	xxxxxxxx
6. Adjustment between Taxes (Other than cu	rrent year) and Ta	x Title Liens;	xxxxxxxx	-
A. Taxes - Transfers to Tax Title	Liens	83104-00	xxxxxxxx	(1) -
B. Tax Title Liens - Transfers fro	m Taxes	83107-00	(1) -	xxxxxxxx
7. Balance Before Cash Payments			xxxxxxxx	135,365.35
8. Totals			135,365.35	135,365.35
9. Balance Brought Down			135,365.35	xxxxxxxx
10. Collected:			xxxxxxxx	135,115.35
A. Taxes	83116-00	135,115.35	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83117-00	-	xxxxxxxx	xxxxxxxx
11. Interest and Costs - 2019 Tax Sale		83118-00	-	xxxxxxxx
12. 2019 Taxes Transferred to Liens		83119-00	-	xxxxxxxx
13. 2019 Taxes		83123-00	100,460.96	xxxxxxxx
14. Balance - December 31, 2019	п		xxxxxxxx	100,710.96
A. Taxes	83121-00	100,710.96	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83122-00	-	xxxxxxxx	xxxxxxxx
15. Totals			235,826.31	235,826.31

16.	Percentage of Cash Collections to Adju	usted Amount Outstanding
	(Item No. 10 divided by Item No. 9) is	99.82%

17. Item No. 14 multiplied by percentage shown above is	100,529.68 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		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	-
			-	-

### **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>	ſ	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 <u>Budget</u>		Amount Resulting from 2019		Balance as at Dec. 31, 2019
Emergency Authorization -		<u>. 100011</u>	<u> </u>		<u> </u>		<u>200. 01, 2010</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.		Ī		\$
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	O IN 2019  Canceled By Resolution	Balance Dec. 31, 2019
	Revaluation		114,600.00	22,920.00	22,920.00	22,920.00	-	-
								-
								1
								1
								-
								-
								1
								-
								-
								-
								-
	Т	otals	114,600.00	22,920.00	22,920.00	22,920.00	-	-
					80025-00	80026-00		

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

Louise Mekosh
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	REDUCEI By 2019 Budget	D IN 2019  Canceled By Resolution	Balance Dec. 31, 2019
							-
							-
							-
							-
							-
							-
2							-
							-
8							-
							-
							-
	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 seg. 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	335,000.00	
Issued	80033-02	xxxxxxxx	-	
Paid	80033-03	80,000.00	xxxxxxxx	
Outstanding - December 31, 2019	80033-04	255,000.00	xxxxxxxx	
		335,000.00	335,000.00	
2020 Bond Maturities - General Capit	al Bonds		80033-05	\$ 80,000.00
2020 Interest on Bonds*		80033-06	12,750.00	
Outstanding - January 1, 2019	MENT SER 80033-07	IAL BONDS  xxxxxxxxx	-	
Issued	80033-08	XXXXXXXXX	-	
Paid	80033-09	_	xxxxxxxx	
T did	00000 00		лалалала	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxx	
		-	-	
2020 Bond Maturities - Assessment E	Bonds		80033-11	\$ -
2020 Interest on Bonds*		80033-12	-	
Total "Interest on Bonds - Debt Service	ce" (*Items)		80033-13	\$ 12,750.00

### LIST OF BONDS ISSUED DURING 2019

	20 100022 201			
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

		LOAN		
		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	\$ -

### LIST OF LOANS ISSUED DURING 2019

LOAN

Total 2020 Debt Service for

	10 100012 201			
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

80033-13 \$

## 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	<u> </u>	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	N	
Outstanding - January 1, 2019	80033-07	xxxxxxxx	-	
Issued	80033-08	xxxxxxxx	-	
Paid	80033-09	-	xxxxxxxx	
Outstanding - December 31, 2019	80033-10	_	xxxxxxxx	
Odistanding December 31, 2013	00000 10	-	-	
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

	·			1.
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	\$ 0	
2020 Interest on Bonds		80034-05	\$ -	
Outstanding - January 1, 2019	80034-06	xxxxxxxx	-	
Issued	80034-07	xxxxxxxx	-	
Paid	80034-08	-	xxxxxxxx	
Outstanding - December 31, 2019	80034-09	-	xxxxxxxx	
		-	-	
2020 Interest on Bonds*		80034-10	\$ -	
2020 Bond Maturities - Serial Bonds	\$ -			
Total "Interest on Bonds - Type I Scho	ool Debt Servi	ice" (*Items)	80034-12	\$ -

### LIST OF BONDS ISSUED DURING 2019

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

### 2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	2020 INTEREST REQUIREM	ENT CORRE	Outstanding Dec. 31, 2019	O1	2020 Interest 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.		\$		\$	

## heet 33

### 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 For Principal	Requirements For Interest	Interest Computed to (Insert Date)
Purchase of South Belmar First Aid Property	428,500.00	12/27/2019	428,500.00	12/22/20	1.5200%	-	6,513.20	12/22/20
Page Totals	428,500.00		428,500.00			-	6,513.20	

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

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

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 crow

(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 I	Requirements For Interest **	Interest Computed to (Insert Date)
	PREVIOUS PAGE TOTALS	428,500.00		428,500.00			-	6,513.20	
·									
ທ									
Sheet									
·									
	PAGE TOTALS	428,500.00		428,500.00			-	6,513.20	

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

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

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 I	Requirements For Interest	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	428,500.00		428,500.00			-	6,513.20	
<u> </u>								
Sheet								
အ								
PAGE TOT	ALS 428,500.00		428,500.00			-	6,513.20	

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

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

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 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 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)

Sheet 3

<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 Dec. 31, 2019	2020 Budget Requirements  For Principal For Interest/Fees		
;	1					
•	2.					
•	3.					
·	4.					
·	5.					
	6.					
Sheet	7.					
	8.					
34a	9.					
•	10.					
·	11.					
•	12.					
·	13.					
•	14.					
;		Total	-	- 20051 01	- 20051 02	

80051-01 80051-02

(Do not crowd - add additional sheets)

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2019	2019	Other	Expended	Authorizations	Balance - Dece	mber 31, 2019
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
Various Capital Improvements - 13-878	33,099.25	-	-	-	-	-	33,099.25	-
Road Improvements - 13-881	15,022.84	-	-	-	-	-	15,022.84	-
Road Improvements - 16-911	60,569.00	-	-	-	-	-	60,569.00	-
Main Street Improvements - 16-912	6,612.48	-	-	-	-	-	6,612.48	-
Emergency Generator - 16-919	1,468.65	-	-	-	-	-	1,468.65	-
Street Improvements - 19-937	-	-	500,000.00	-	-	-	500,000.00	-
Lighting Improvements - 19-941	-	-	240,000.00	-	-	-	240,000.00	-
Street Improvements - 19-942	-	-	41,852.00	-	-	-	41,852.00	-
Electric Vehicle Charging Station - 19-943	-	-	15,000.00	-	5,000.00	-	10,000.00	-
19-946 - Purchase of South Belmar First Aid Prope	-	-	450,000.00	-	-	-	21,500.00	428,500.00
Street Improvements - 19-948	-	-	150,000.00	-	76,507.00	-	73,493.00	-
Page Total	116,772.22	-	1,396,852.00	-	81,507.00	-	1,003,617.22	428,500.00

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 - Jar	nuary 1, 2019	2019	Other	Expended	Authorizations	Balance - Dece	ember 31, 2019
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	116,772.22	-	1,396,852.00	-	81,507.00	-	1,003,617.22	428,500.00
PAGE TOTALS	116,772.22	-	1,396,852.00	-	81,507.00	-	1,003,617.22	428,500.00

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 - Jar	nuary 1, 2019	2019	Other	Expended	Authorizations	Balance - Dece	ember 31, 2019
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	116,772.22	-	1,396,852.00	-	81,507.00	-	1,003,617.22	428,500.00
GRAND TOTALS	116,772.22	-	1,396,852.00	-	81,507.00	-	1,003,617.22	428,500.00

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	136,380.00
Received from 2019 Budget Appropriation *	80031-02	xxxxxxxx	25,000.00
		xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxx	-
List by Improvements - Direct Charges Made for Preliminal	y Costs:	xxxxxxxx	xxxxxxxx
			XXXXXXXXX
Appropriated to Einenee Improvement Authorizations	90021.04	121 500 00	XXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	121,500.00	xxxxxxxx
Balance - December 31, 2019	80031-05	39,880.00	XXXXXXXXX
		161,380.00	161,380.00

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

### 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
Street Improvements - 19-937	-	-	-	-
Lighting Improvements - 19-941	-	-	-	-
Street Improvements - 19-942	-	-	-	-
Electric Vehicle Charging Station - 19-943	-	-	-	-
19-946 - Purchase of South Belmar Firs	450,000.00	428,500.00	21,500.00	-
Street Improvements - 19-948	-	-	-	-
	-			
	-			
	-			
	-			
Total 80032-00	450,000.00	428,500.00	21,500.00	-

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	122,895.76
Premium on Sale of Bonds		xxxxxxxx	-
Funded Improvement Authorizations Canceled		xxxxxxxx	-
Appropriated to Finance Improvement Authorizations	80029-02	50,000.00	xxxxxxxx
Appropriated to 2019 Budget Revenue	80029-03	-	xxxxxxxx
Balance - December 31, 2019	80030-04	72,895.76	xxxxxxxx
		122,895.76	122,895.76

#### **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					\$	6,3	349,70	07.25
	2.	Amount of Item 1 Collected in 2019 (*)				\$	6,249,	246.29	_	
	3.	Seventy (70) percent of Item 1					\$	4,4	444,79	95.08
	(*) In	cluding prepayments and overpayments	s ap	oplied.						
B.	1.	Did any maturities of bonded obligation	าร ต	or notes fall d	ue duri	ng the yea	ar 2019?			
		Answer YES or NO YES								
	2.	Have payments been made for all bond December 31, 2019?	dec	d obligations of	or notes	s due on d	or before			
		Answer YES or NO YES		If answer is	"NO" g	jive detail	5			
		NOTE: If answer to Item B1 is YES, t	tha	n Itom B2 mi	iet ha	answara	4			
		NOTE. II answer to item by is 125, i	ıne	II Item D2 III	JSI DE	alisweie	и 			
_		s the appropriation required to be include or notes exceed 25% of the total appro ?			-					ar
		Answer YES or NO		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>			<u>2019</u>			<u>Total</u>
	1.	State Taxes	\$		-	\$		-	\$	-
	2.	County Taxes	\$		-	_\$	29,	789.80	\$	29,789.80
	3.	Amounts due Special Districts								
			\$		-	_\$		-	\$	-
	4.	Amount due School Districts for School	)l T	ax						
			\$		-	\$	33,	826.02	\$	33,826.02

### **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/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	138,708.11	
Due from - Water/Sewer Capital Fund	605,717.86	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	65,131.79	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		70,122.71
Encumbrances Payable		9,753.65
Accrued Interest on Bonds and Notes		48,219.10
PREPAID RENTS		106,425.97
RENT OVERPAYMENTS		1,421.16
DUE TO CURRENT FUND		103.46
ACCOUNTS PAYABLE		30,117.47
Subtotal - Cash Liabilities		266,163.52 "0
Reserve for Consumer Accounts and Lien Receivable		65,131.79
Fund Balance		478,262.45
Tatal	200 557 70	000 557 70
Total	809,557.76	809,557.76

# POST CLOSING TRIAL BALANCE - WATER/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
CARITAL SECTION.		
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	862,625.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	862,625.00
0.4011		
CASH	-	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	369,293.28	
AUTHORIZED AND UNCOMPLETED	6,205,848.50	
USDA LOAN RECEIVABLE	692,261.92	
DUE FROM GENERAL CAPITAL FUND	21,521.32	
PAGE TOTALS	8,151,550.02	862,625.00

# POST CLOSING TRIAL BALANCE - WATER/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	8,151,550.02	862,625.0
		<b>,</b>
BONDS PAYABLE		1,858,133.1
LOANS PAYABLE		2,519,000.0
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		79,177.8
UNFUNDED		18,652.3
RESERVE FOR USDA LOAN		692,261.9
RESERVE TO PAY BOND ANTICIPATION NOTES		14,893.8
DUE TO WATER/SEWER OPERATING		605,717.8
RESERVE FOR AMORTIZATION		430,331.3
RESERVE FOR DEFERRED AMORTIZATION		901,790.4
DUE TO CURRENT FUND		144.5
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		168,821.7
CAPITAL FUND BALANCE		-
TOTALS	8,151,550.02	8,151,550.0

# 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

AS AT DECEMBER 31, 2019				
Title of Account	Debit	Credit		
CASH				
oner 1				
ASSESSMENT NOTES		_		
ASSESSMENT SERIAL BONDS		_		
FUND BALANCE		-		
TOTALS	-	-		

# Sheet 43

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

Title of Liability to which Cash	Audit Balance			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 WATER/SEWER UTILITY BUDGET - 2019

#### **BUDGET REVENUES**

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	229,725.00	229,725.00	
Operating Surplus Anticipated with Consent of Director of Local Government	91302-	-	-	
Water/Sewer Utility Rents		1,103,805.00	1,266,021.24	162,216.24
Miscellaneous		8,000.00	20,261.98	12,261.98
Reserve for Debt Service	91307-	-	-	
Capital Fund Balance		-	-	
Added by N.J.S. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
				-
				-
Subtotal		1,341,530.00	1,516,008.22	174,478.22
Deficit (General Budget) **	91306-	-	-	-
	91307-	1,341,530.00	1,516,008.22	174,478.22

<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		1,341,530.00
Added by N.J.S. 40A:4-87		-
Emergency		-
Total Appropriations		1,341,530.00
Add: Overexpenditures (See Footnote)	-	
Total Appropriations and Overexpenditures	1,341,530.00	
Deduct Expenditures:		
Paid or Charged	1,256,396.09	
Reserved 70,122.71		
Surplus (General Budget)**	-	
Total Expenditures	1,326,518.80	
Unexpended Balance Canceled (See Footnote)		15,011.20

#### 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/SEWER UTILITY

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

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	1,516,008.22	
Miscellaneous Revenue Not Anticipated	-	
2018 Appropriation Reserves Canceled in 2019	11,831.72	
Total Revenue Realized		1,527,839.94
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	1,256,396.09	
Reserved	70,122.71	
Expended Without Appropriation	-	
Cash Refund of Prior Year's Revenue	-	
Total Expenditures	1,326,518.80	
Less: Deferred Charges Included in Above "Total Expenditures"	_	
Total Expenditures - As Adjusted	П	1,326,518.80
Excess		201,321.14
Budget Appropriation - Surplus (General Budget)**	_	,
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2019 Operation  ("Excess in Operations" - Sheet 46)	201,321.14	
( Excess in Operations - Sheet 40)	201,321.14	
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/Sewer Utility for 2018

2018 Appropriation Reserves Canceled in 2019	11,831.72	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"	-	
* Excess (Revenue Realized)		11,831.72

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

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

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	174,478.22
Unexpended Balances of Appropriations	xxxxxxxx	15,011.20
Miscellaneous Revenues Not Anticipated	xxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxx	11,831.72
Deficit in Anticipated Revenues	-	xxxxxxxx
Accrued Interest	10,191.67	xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	191,129.47	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	201,321.14	201,321.14

### **OPERATING SURPLUS - WATER/SEWER UTILITY**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	516,857.98
Excess in Results of 2019 Operations	xxxxxxxx	191,129.47
Amount Appropriated in the 2019 Budget - Cash	229,725.00	xxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxx
Balance - December 31, 2019	478,262.45	xxxxxxxx
	707,987.45	707,987.45

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

Cash	138,708.11
Investments	-
Interfund Accounts Receivable	605,717.86
Subtotal	744,425.97
Deduct Cash Liabilities Marked with "C" on Trial Balance	266,163.52
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	478,262.45
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.	478,262.45

<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/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2018		\$	96,520.86
Increased b	oy: Rents Levied		\$	1,234,632.17
Decreased	by:			
	Collections	\$ 1,16	69,336.35	
	Overpayments applied	\$	-	
	Transfer to Liens	\$	-	
	Other	\$\$	96,684.89	
			\$	1,266,021.24
Dalanaa Da	200mbay 21 2010		Ф	GE 101 70
Balance De	ecember 31, 2019		\$ <u></u>	65,131.79
	SCHEDULE OF WATER/S	EWER UTILI	TY LIENS	\$
Balance De	ecember 31, 2018		\$	-
Increased b	ру:			
	Transfers from Accounts Receivable	\$	-	
	Penalties and Costs	\$	-	
	Other	\$	-	
			\$	-
Decreased	by:			
	Collections	\$	-	
	Other	\$	-	
			\$	<u>-</u>
			_	
Balance De	ecember 31, 2019		\$	

# DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER/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 2019		Balance as at Dec. 31, 2019
1.	Emergency Authorization - Municipal*	\$ -	\$ -	\$ -	\$_	
2.		\$	\$	\$	\$_	-
3.		\$	\$	\$	\$_	-
4.		\$	\$	\$	\$_	-
5.		\$	\$	\$	\$_	-
	Deficit in Operations	\$ -	\$ -	\$ -	\$_	-
	Total Operating	\$ -	\$ -	\$ -	\$_	-
6.		\$	\$	\$	\$_	-
7.		\$	\$	\$	\$_	-
	Total Capital	\$ -	\$ -	\$ -	\$_	-

<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.		\$	3
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/SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	xxxxxxxx	-	
Issued	xxxxxxxx	-	
Paid	-	xxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxx	
2020 Bond Maturities - Assessment Bonds	-	-	\$ -
2020 Interest on Bonds	\$	-	Ψ
Outstanding - January 1, 2019	TY CAPITAL BONI	1,889,031.25	
		1,889,031.25	
Paid Paid	30,898.13	xxxxxxxx	
Outstanding - December 31, 2019	1,858,133.12	xxxxxxxx	
Catalanding Describer 61, 2015	1,889,031.25	1,889,031.25	
2020 Bond Maturities - Capital Bonds	1,000,001.20	1,000,001.20	\$ 31,675.42
2020 Interest on Bonds	\$	46,256.58	
INTEREST ON BONDS	S - WATER/SEWER	UTILITY BUD	GET
2020 Interest on Bonds (*Items)	\$	46,256.58	
Less: Interest Accrued to 12/31/2019 (Trial Bala	ance) \$	19,355.55	
Subtotal	\$	26,901.03	
Add: Interest to be Accrued as of 12/31/2020	\$	19,025.60	
Required Appropriation 2020			\$ 45,926.63

#### LIST OF BONDS ISSUED DURING 2019

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

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

#### WATER/SEWER UTILITY USDA PHASE II LOAN

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	xxxxxxxx	-	
Issued	xxxxxxxx	2,519,000.00	
Paid	_	xxxxxxxx	
Outstanding - December 31, 2019	2,519,000.00	XXXXXXXXX	
	2,519,000.00	2,519,000.00	
2020 Loan Maturities	<del></del>		\$ 35,205.89
2020 Interest on Loans		\$ 69,032.11	
WATER/SEWER UTILITY _	I	OAN	
Outstanding - January 1, 2019	xxxxxxxx	-	
Issued	xxxxxxxxx	-	
Paid	-	xxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxx	
2020 Loop Maturities	-	-	¢
		Φ	ъ -
2020 Loan Maturities  2020 Interest on Loans  INTEREST ON LOANS -		\$ -	\$ -
2020 Interest on Loans (*Items)		\$ 69,032.11	
Less: Interest Accrued to 12/31/2019 (Trial Balance		\$ 28,863.55	

2020 Interest on Loans (*Items)	\$ 69,032.11	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 28,863.55	
Subtotal	\$ 40,168.56	
Add: Interest to be Accrued as of 12/31/2020	\$ 28,460.15	
Required Appropriation 2020		\$ 68,628.

#### LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
USDA PHASE II	35,205.89	2,519,000.00	8/1/19	2.75%
	35,205.89	2,519,000.00		

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

WATER/SEWER UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 [ Servi	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx	]	
Outstanding - December 31, 2019	-	xxxxxxxx	_	
	-	-	<u> </u>	
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
WATER/SEWER UTILITY_				
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON LOANS -	WATER/SEWEI	R UTILITY BUD	GET	
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 LOA	NS ISSUED DUI	RING 2019	Date of	Interest
Purpose	2020 Maturity	Amount Issued	Issue	Rate
	-	-		
			<u></u>	

### 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  For Principal For Interest		Interest Computed to (Insert Date)
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

<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.

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.								
TOTAL	-		-			-	-	

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

Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate Memo: 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/SEWER 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 WATER/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	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/SEWER UTILITY

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

heet 51a

# Sheet 52

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2019	2019				Balance - December 31, 2019	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Various Improvements - 99-124	301.50	-	-		-	-	301.50	-
Purchase of Front Wheel Loader Backhoe - 07-779	422.00	-	-		-	-	422.00	-
Various Water System Improvements - 14-896/15-9	78,454.38	-	-		-	-	78,454.38	-
Various Water System Improvements - 16-918	-	156,712.17	-		501,198.40	363,138.60	-	18,652.37
PAGE TOTALS	79,177.88	156,712.17	-	-	501,198.40	363,138.60	79,177.88	18,652.37

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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2019		2019		Expended	Other	Balance - Dece	ember 31, 2019
not merely designate by a code number.	Funded	Unfunded	Authorizations		'		Funded	Unfunded
PREVIOUS PAGE TOTALS	79,177.88	156,712.17	-	-	501,198.40	363,138.60	79,177.88	18,652.37
TOTALS	79,177.88	156,712.17	_	_	501,198.40	363,138.60	79,177.88	18,652.37

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

### WATER/SEWER UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	168,821.72
Received from 2019 Budget Appropriation	xxxxxxxxx	-
	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	168,821.72	xxxxxxxx
	168,821.72	168,821.72

### WATER/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
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/SEWER 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
	-	-	-	-

## WATER/SEWER 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	-	xxxxxxxxx
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 -		
Due nom		
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		
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"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS		
THE VIGOUT MALE TO TALE		
BONDS PAYABLE		
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		
UNFUNDED		
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER/SEWER 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		
G. I.O. I		
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	Audit Balance			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 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-			-
				-
				<u>-</u>
				-
				-
				-
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:		xxxxxxxx
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:**

	<u> </u>	
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)")	xxxxxxxx	
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)	_	
1		
Deficit		
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		
( Operating Denoit to That Balance Office (40)		

#### **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> 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

Dalai 100 DO	ecember 31, 2018		\$	
Increased b	by: Rents Levied		\$	
Decreased	by:			
	Collections	\$		
	Overpayments applied	\$		
	Transfer to Liens	\$		
	Other	\$		
			\$	
			•	
Balance De	ecember 31, 2019		\$	
	SCHEDIII E OF UTI	TITV LIFNS		
	SCHEDULE OF UTI	LITY LIENS		
Balance De		LITY LIENS	\$	
Balance De	SCHEDULE OF UTI	LITY LIENS	\$	
Balance De	ecember 31, 2018	LITY LIENS	\$	
Increased b	ecember 31, 2018	LITY LIENS  \$	\$	
Increased b	ecember 31, 2018 by:		\$	
Increased b	ocember 31, 2018  by:  Transfers from Accounts Receivable	\$	\$	
Increased b	ocember 31, 2018  by:  Transfers from Accounts Receivable  Penalties and Costs	\$ 	\$  \$	
Increased b	ecember 31, 2018  by: Transfers from Accounts Receivable Penalties and Costs Other	\$ 		
Increased b	ecember 31, 2018  by: Transfers from Accounts Receivable Penalties and Costs Other	\$ 		
Increased b	ecember 31, 2018  by: Transfers from Accounts Receivable Penalties and Costs Other  by:	\$ \$ \$		-
Increased b	ecember 31, 2018  by: Transfers from Accounts Receivable Penalties and Costs Other  by: Collections	\$ \$ \$		
Increased b	ecember 31, 2018  by: Transfers from Accounts Receivable Penalties and Costs Other  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)

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

<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 [ Serv	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-	<u> </u>	
2020 Bond Maturities - Assessment Bonds			\$	
2020 Interest on Bonds		\$	<u> </u>	
UTILITY CAPIT	AL BONDS			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	-	-	1	
2020 Bond Maturities - Capital Bonds		П	\$	
2020 Interest on Bonds		\$		
INTEREST ON B	ONDS - UTILI	TY BUDGET	1	
2020 Interest on Bonds (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2019 (Trial Balance) \$				
Subtotal \$ -				
Add: Interest to be Accrued as of 12/31/2020 \$				
Required Appropriation 2020			\$	
LIST OF RON	DS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of	Interest
. 5.,0000	2020 Matanty		Issue	Rate

### Sheet 49

## 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 I	OANS - UTILI	TY BUDGET	1				
2020 Interest on Loans (*Items)		\$ -					
Less: Interest Accrued to 12/31/2019 (Trial Balance) \$							
Subtotal \$ -							
Add: Interest to be Accrued as of 12/31/2020 \$							
Required Appropriation 2020			\$	-			
LIST OF LOANS ISSUED DURING 2019							
Purpose	2020 Maturity	Amount Issued	Date of	Interest			
			Issue	Rate			
	-	-	<u> </u>	]			

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

UTILITY \_\_\_\_\_LOAN

	Debit	Credit	2020 [ Serv			
Outstanding - January 1, 2019	xxxxxxxx					
Issued	xxxxxxxx		1			
Paid		xxxxxxxx	]			
Outstanding - December 31, 2019	-	xxxxxxxx				
	-	-	<u> </u>			
2020 Loan Maturities			\$			
2020 Interest on Loans		\$	<u> </u>			
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 L	LOANS - UTILI	TY BUDGET	1			
2020 Interest on Loans (*Items)		\$ -	1			
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 LOANS ISSUED DURING 2019						
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate		
			1.0000	riaio		
	-	-				
	11	<u> </u>		11		

#### 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.			200:0:, 20:0				_	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

<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.

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.								
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 BUDG	`CT
INTEREST ON NOTES - UTILITY BUDG	J C 1
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 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

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

Sheet 51a

# heet 52

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jai	Balance - January 1, 2019		2019		Other	Balance - December 31, 2019	
not merely designate by a code number.	Funded	Unfunded	Authorizations		Expended		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 (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2019		2019		Expended	Other	Balance - December 31, 2019	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
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	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	-	<b>XXXXXXXXX</b>

#### 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
Balance - December 31, 2019	-	XXXXXXXXX
	-	-

<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 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
	-	-	-	-

#### UTILITY FUND STATEMENT OF CAPITAL SURPLUS

#### **YEAR 2019**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
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 -		
Due nom		
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		
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"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS		
THE VIGOUT MALE TO TALE		
BONDS PAYABLE		
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		
UNFUNDED		
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER/SEWER 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		
G. I.O. I		
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	Audit Balance			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 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:	xxxxxxxx
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:**

	<u> </u>	
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)")	xxxxxxxx	
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)	_	
1		
Deficit		
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		
( Operating Denoit to That Balance Office (40)		

#### **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> 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

Daiai ICE De	ecember 31, 2018		\$	
Increased	by: User Charges Levied		\$	
	See Sharges Laws		Ψ	
Decreased	by:			
	Collections	\$		
	Overpayments applied	\$		
	Transfer to Liens	\$		
	Other	\$		
			\$	_
Balance De	ecember 31, 2019		\$	-
	SCHEDULE OF UT	ILITY LIENS		
Balance De	ecember 31, 2018		\$	
Balance De	ecember 31, 2018		\$	
Balance De			\$ <u> </u>	
		\$	\$	
	by:	\$\$	\$	
	by: Transfers from Accounts Receivable		\$	
	by: Transfers from Accounts Receivable Penalties and Costs	\$	\$  \$	_
	by: Transfers from Accounts Receivable Penalties and Costs Other	\$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$ \$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other by: Collections	\$ \$ \$	\$	
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other 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)

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

<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.		\$	3
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 [ Serv	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx	1	
	-	-	<u> </u>	
2020 Bond Maturities - Assessment Bonds			\$	
2020 Interest on Bonds		\$	<u> </u>	
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 B	ONDS - UTILI	TY BUDGET	1	
2020 Interest on Bonds (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	1	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF RON	DS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of	Interest
. 5.,0000	2020 Matanty	7 5 10 0 0 0 0	Issue	Rate

#### Sheet 49

### 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	1	
	-	-	<u> </u>	
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON I	LOANS - UTILI	TY BUDGET	<del>ור</del>	
2020 Interest on Loans (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	4	
Subtotal		\$ -	4	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	-
LIST OF LOA	NS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
			13346	riaic
	_	_		
	<u>JL</u>	<u> </u>		<u> </u>

### 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	1	
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$	<u> </u>	
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 I	OANS - UTILI	TY BUDGET	11	
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 LOA	NS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of	Interest
			Issue	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	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

<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.

	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.									
TOT	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.

INTEREST ON NOTES - UTILITY BU	DGET	
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	2020  For Principal For Interest  **		Interest Computed to (Insert Date)
			Dec. 31, 2019				7.1	
	-		-			-	-	

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

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

Sheet 51a

# heet 52

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

IMPROVEMENTS Specify each authorization by purpose. Do	authorization by purpose. Do 2019		Expended	Expended Other	Balance - Dece	Balance - December 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 (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	_	_	-	_	_	_	_	_
TAGE TOTALS	_	-	-	-	_	-	_	-
<u> </u>								
PAGE 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	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	-	<b>XXXXXXXXX</b>

#### 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
Balance - December 31, 2019	-	XXXXXXXXX
	-	-

<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	xxxxxxxxx	
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 -		
Due nom		
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		
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"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS		
THE VIGOUT MALE TO TALE		
BONDS PAYABLE		
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		
UNFUNDED		
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER/SEWER 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		
G.1.0.1		
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	Audit Balance			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 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-			-
				-
				<u>-</u>
				-
				-
				-
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:		xxxxxxxx
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)")	xxxxxxxx	
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 = ("Exaces in Operations", Sheet 46)		
Remainder = ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**  Balance of Results of 2019 Operation	-	
Remainder = ("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> 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

Daiai ICE De	ecember 31, 2018		\$	
Increased	by: User Charges Levied		\$	
	See Sharges Laws		Ψ	
Decreased	by:			
	Collections	\$		
	Overpayments applied	\$		
	Transfer to Liens	\$		
	Other	\$		
			\$	_
Balance De	ecember 31, 2019		\$	-
	SCHEDULE OF UT	ILITY LIENS		
Balance De	ecember 31, 2018		\$	
Balance De	ecember 31, 2018		\$	
Balance De			\$ <u> </u>	
		\$	\$	
	by:	\$\$	\$	
	by: Transfers from Accounts Receivable		\$	
	by: Transfers from Accounts Receivable Penalties and Costs	\$	\$  \$	_
	by: Transfers from Accounts Receivable Penalties and Costs Other	\$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$ \$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other by: Collections	\$ \$ \$	\$	
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other 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)

	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*	\$	\$	\$	\$ -
2.		\$	\$	\$\$	\$
3.		\$	\$\$	\$	\$
4.		\$	\$	\$\$	\$
5.		\$	\$	\$\$	\$
	Deficit in Operations	\$\$	\$\$	\$\$	\$
	Total Operating	\$	_\$	_\$	\$
6.		\$	\$\$	\$\$	\$
7.		\$	\$\$	\$\$	\$
	Total Capital	\$	_\$	_\$	\$

<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.		\$	3
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 [ Serv							
Outstanding - January 1, 2019	xxxxxxxx									
Issued	xxxxxxxx									
Paid		xxxxxxxx								
Outstanding - December 31, 2019	-	xxxxxxxx	1							
	-	-	<u> </u>							
2020 Bond Maturities - Assessment Bonds			\$							
2020 Interest on Bonds		\$	<u> </u>							
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 B	ONDS - UTILI	TY BUDGET	1							
2020 Interest on Bonds (*Items)		\$ -	4							
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	1							
Subtotal		\$ -	1							
Add: Interest to be Accrued as of 12/31/2020										
Required Appropriation 2020			\$							
LIST OF RON	LIST OF BONDS ISSUED DURING 2019									
Purpose	2020 Maturity	Amount Issued	Date of	Interest						
. 5.,0000	2020 Matanty	7 5 10 0 0 0 0	Issue	Rate						

#### Sheet 49

### 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		1	
			1	
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	_	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$	<u> </u>	
UTILITY				
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx	_	
	-	-	<u> </u>	
2020 Loan Maturities		11	\$	
2020 Interest on Loans		\$		
INTEREST ON I	LOANS - UTILI	TY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	4	
Subtotal		\$ -	4	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	-
LIST OF LOA	NS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		
		-11	-11	<u> </u>

### 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	_	
	-	-	<u> </u>	
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON L	LOANS - UTILIT	FY BUDGET	<del></del>	
2020 Interest on Loans (*Items)		-	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	4	
Subtotal		\$ -	4	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	-
LIST OF LOA	NS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
				11410
	-	-		
		/ <u></u>		4,6

#### 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.			200:0:, 20:0				_	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

<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.

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.								
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 BUDG	`CT
INTEREST ON NOTES - UTILITY BUDG	J C 1
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				7.1	
	-		-			-	-	

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

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

Sheet 51a

## heet 52

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

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

#### 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
Balance - December 31, 2019	-	XXXXXXXXX
	-	-

<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	xxxxxxxxx	
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 -		
Due nom		
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		
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"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS		
THE VIGOUT MALE TO TALE		
BONDS PAYABLE		
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		
UNFUNDED		
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER/SEWER 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		
G. I.O. I		
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	Audit Balance			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 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-			-
				-
				<u>-</u>
				-
				-
				-
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:		xxxxxxxx
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:**

	<u> </u>	
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)")	xxxxxxxx	
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)	_	
1		
Deficit		
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		
( Operating Denoit to That Balance Office (40)		

#### **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> 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

Daiai ICE De	ecember 31, 2018		\$	
Increased	by: User Charges Levied		\$	
	See Sharges Laws		Ψ	
Decreased	by:			
	Collections	\$		
	Overpayments applied	\$		
	Transfer to Liens	\$		
	Other	\$		
			\$	_
Balance De	ecember 31, 2019		\$	-
	SCHEDULE OF UT	ILITY LIENS		
Balance De	ecember 31, 2018		\$	
Balance De	ecember 31, 2018		\$	
Balance De			\$ <u> </u>	
		\$	\$	
	by:	\$\$	\$	
	by: Transfers from Accounts Receivable		\$	
	by: Transfers from Accounts Receivable Penalties and Costs	\$	\$  \$	_
	by: Transfers from Accounts Receivable Penalties and Costs Other	\$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$ \$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other by: Collections	\$ \$ \$	\$	
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other 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)

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

<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.		\$	3
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 [ Serv	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx	1	
	-	-	<u> </u>	
2020 Bond Maturities - Assessment Bonds			\$	
2020 Interest on Bonds		\$	<u> </u>	
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 B	ONDS - UTILI	TY BUDGET	1	
2020 Interest on Bonds (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	1	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF RON	DS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of	Interest
. 5.,0000	2020 Matanty	7 5 10 0 0 0 0	Issue	Rate

#### Sheet 49

### 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	1	
	-	-	<u> </u>	
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON I	LOANS - UTILI	TY BUDGET	<del>ור</del>	
2020 Interest on Loans (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	4	
Subtotal		\$ -	4	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	-
LIST OF LOA	NS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
			13346	riaic
	_	_		
	<u>JL</u>	<u> </u>		<u> </u>

### 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	1	
	-	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$	<u> </u>	
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 I	OANS - UTILI	TY BUDGET	11	
2020 Interest on Loans (*Items)		\$ -	1	
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 LOA	NS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of	Interest
			Issue	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	20 For Principal	20 For Interest	Interest Computed to (Insert Date)
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

<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.

	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.									
TOT	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.

INTEREST ON NOTES - UTILITY BU	DGET	
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				7.1	
	-		-			-	-	

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

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

Sheet 51a

## heet 52

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jai	Balance - January 1, 2019		Balance - January 1, 2019 2019		Expended	Other	Other	Balance - December 31, 2019	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	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 - Jai	nuary 1, 2019 Unfunded	2019 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2019 Unfunded
PREVIOUS PAGE TOTALS	_	-	-	-	-	-	-	_
2								
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	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	-	<b>XXXXXXXXX</b>

#### 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
Balance - December 31, 2019	-	XXXXXXXXX
	-	-

<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		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"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS		
THE VIGOUT MALE TO TALE		
BONDS PAYABLE		
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		
UNFUNDED		
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER/SEWER 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

AS AT DECEMBER	31, 2019	
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	-	-

# Sheet 43

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

Title of Liability to which Cash	Audit Balance			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 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-			-
				-
				<u>-</u>
				-
				-
				-
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:	xxxxxxxx
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:**

	<u> </u>	
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)")	xxxxxxxx	
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)	_	
1		
Deficit		
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		
( Operating Denoit to That Balance Office (40)		

#### **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> 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

Daiai ICE De	ecember 31, 2018		\$	
Increased	by: User Charges Levied		\$	
	See Sharges Laws		Ψ	
Decreased	by:			
	Collections	\$		
	Overpayments applied	\$		
	Transfer to Liens	\$		
	Other	\$		
			\$	_
Balance De	ecember 31, 2019		\$	-
	SCHEDULE OF UT	ILITY LIENS		
Balance De	ecember 31, 2018		\$	
Balance De	ecember 31, 2018		\$	
Balance De			\$ <u> </u>	
		\$	\$	
	by:	\$\$	\$	
	by: Transfers from Accounts Receivable		\$	
	by: Transfers from Accounts Receivable Penalties and Costs	\$	\$  \$	_
	by: Transfers from Accounts Receivable Penalties and Costs Other	\$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$ \$		
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other by: Collections	\$ \$ \$	\$	
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other 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)

	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*	\$	\$	\$	\$ -
2.		\$	\$	\$\$	\$
3.		\$	\$	\$	\$
4.		\$	\$	\$\$	\$
5.		\$	\$	\$\$	\$
	Deficit in Operations	\$\$	\$\$	\$\$	\$
	Total Operating	\$	_\$	_\$	\$
6.		\$	\$\$	\$\$	\$
7.		\$	\$\$	\$\$	\$
	Total Capital	\$	_\$	_\$	\$

<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.		\$	3
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 [ Serv	
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx	1	
	-	-	<u> </u>	
2020 Bond Maturities - Assessment Bonds			\$	
2020 Interest on Bonds		\$	<u> </u>	
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 B	ONDS - UTILI	TY BUDGET	1	
2020 Interest on Bonds (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	1	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	
LIST OF RON	DS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of	Interest
. 5.,0000	2020 Matanty	7 5 10 0 0 0 0	Issue	Rate

### Sheet 49

# 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		1	
			1	
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx		
	_	-		
2020 Loan Maturities			\$	
2020 Interest on Loans		\$	<u> </u>	
UTILITY	LOAN			
Outstanding - January 1, 2019	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2019	-	xxxxxxxx	_	
	-	-	<u> </u>	
2020 Loan Maturities		11	\$	
2020 Interest on Loans		\$		
INTEREST ON I	LOANS - UTILI	TY BUDGET	1	
2020 Interest on Loans (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	4	
Subtotal		\$ -	4	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	-
LIST OF LOA	NS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		
		-11	11-	<u> </u>

# 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	_	
	-	-	<u> </u>	
2020 Loan Maturities			\$	
2020 Interest on Loans		\$		
INTEREST ON L	LOANS - UTILIT	FY BUDGET	<del></del>	
2020 Interest on Loans (*Items)		-	4	
Less: Interest Accrued to 12/31/2019 (Trial Balance	e)	\$	4	
Subtotal		\$ -	4	
Add: Interest to be Accrued as of 12/31/2020		\$		
Required Appropriation 2020			\$	-
LIST OF LOA	NS ISSUED DUI	RING 2019		
Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
				11410
	-	-		
		/ <u></u>		4,6

### 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.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

<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.

	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.									
TOT	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.

INTEREST ON NOTES - UTILITY BU	DGET	
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 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	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 UTILITY

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

Sheet 51a

# sheet 52

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2019		2019		2019		Expended	Other	Balance - Dece	ember 31, 2019
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	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 - Jai	nuary 1, 2019 Unfunded	2019 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2019 Unfunded
PREVIOUS PAGE TOTALS	_	-	_	_	-	-	-	_
2								
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	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2019	-	<b>XXXXXXXXX</b>

### 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
Balance - December 31, 2019	-	XXXXXXXXX
	-	-

<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		xxxxxxxx
Balance - December 31, 2019	-	xxxxxxxx
	-	-