ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019
(UNAUDITED)

POPULATION LAST CENSUS 2,178
NET VALUATION TAXABLE 2019 185,605,278
MUNICODE 1206

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

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

BOROUGH of **HELMETTA**, County of **MIDDLESEX**

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature GStank@Sklein-cpa.com
Title RMA

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) ~~[eliminate one]~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, **Denise Marabello**, am the Chief Financial Officer, License # **N-0527**, of the **BOROUGH** of **HELMETTA**, County of **MIDDLESEX** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2019, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2019.

Signature d.marabello@helmettaboro.com
Title CFO
Address 51 Main Street Helmetta, NJ 08828
Phone Number 732-521-4946
Fax Number 732-521-1263

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

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

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

Gerard Stankiewicz
(Registered Municipal Accountant)

Samuel Klein and Company
(Firm Name)

36 West Main Street Suite 303 Freehold, NJ 07728-2291
(Address)

GStank@Sklein-cpa.com
(Address)

732-780-2600
(Phone Number)

732-780-1030
(Fax Number)

Certified by me

this 2nd day April ,2020

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: BOROUGH OF HELMETTA

Chief Financial Officer: Denise Marabello

Signature: d.marabello@helmettaboro.com

Certificate #: N-0527

Date: 4/2/2020

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: BOROUGH OF HELMETTA

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6001976
Fed I.D. #

BOROUGH OF HELMETTA
Municipality

MIDDLESEX
County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: **December 31, 2019**

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 19,768.76	$ 265,163.57	$

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

____ Single Audit

____ Program Specific Audit

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

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

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

d.marabello@helmettaboro.com
Signature of Chief Financial Officer

4/2/2020
Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

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

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

Name _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2019

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2020 and filed with the County Board of Taxation on January 10, 2020 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 185,586,558.00

mailto:boroughcta@gmail.com
SIGNATURE OF TAX ASSESSOR

BOROUGH OF HELMETTA
MUNICIPALITY

MIDDLESEX
COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		2,509,850.91	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	2,750.00
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	57,464.67		
SUBTOTAL		57,464.67	
TAX TITLE LIENS RECEIVABLE		12,268.45	
PROPERTY ACQUIRED FOR TAXES		8,800.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
DUE FROM MUNICIPAL COURT		2,191.92	
KAPLAN-PILOT		50,705.20	
INTERFUNDS RECEIVABLE:			
DUE FROM OTHER TRUST FUND		529.31	
DUE FROM ANIMAL CONTROL TRUST FUND		66.23	
DUE FROM PAYROLL FUND		6,140.50	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
page totals		2,648,017.19	2,750.00

(Do not crowd - add additional sheets)

Sheet 3

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	2,648,017.19	2,750.00
APPROPRIATION RESERVES		154,546.29
ENCUMBRANCES PAYABLE		58,530.37
TAX OVERPAYMENTS		49,639.46
PREPAID TAXES		58,978.33
DUE TO COUNTY - PILOT		5,273.54
DUE TO SPOTSWOOD-HELMETTA BOE - PILOT		50,098.64
UNALLOCATED RECEIPTS		12,885.29
DUE TO STATE - MARRIAGE LICENSES		575.00
VARIOUS RESERVES		5,266.96
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		1,169,271.78
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		332.38
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
INTERFUND PAYABLE:		
DUE TO GRANT FUND		15,107.81
DUE TO WATER UTILITY OPERATING FUND		31,793.79
DUE TO GENERAL CAPITAL FUND		160,520.89
DUE TO TRUST OTHER FUND - UCC		1,000.00
PAGE TOTAL	2,648,017.19	1,776,570.53

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit	
TOTALS FROM PAGE 3a	2,648,017.19	1,776,570.53	
SUBTOTAL	2,648,017.19	1,776,570.53	"C"
RESERVE FOR RECEIVABLES		138,166.28	
DEFERRED SCHOOL TAX	945,000.00		
DEFERRED SCHOOL TAX PAYABLE		945,000.00	
FUND BALANCE		733,280.38	
TOTALS	3,593,017.19	3,593,017.19	

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	22,641.00	
DUE FROM CURRENT FUND	15,107.81	
APPROPRIATED RESERVES		28,466.12
UNAPPROPRIATED RESERVES		9,282.69
TOTALS	37,748.81	37,748.81

(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	5,977.53	
DUE TO CURRENT FUND		66.23
DUE TO STATE OF NJ		19.20
RESERVE FOR ANIMAL CONTROL EXPENDITURE		5,892.10
FUND TOTALS	5,977.53	5,977.53
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	102,424.39	
RESERVE FOR LOSAP		102,424.39
FUND TOTALS	102,424.39	102,424.39

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE -- TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	139,299.55	
DUE FROM CURRENT FUND - UCC	1,000.00	
VARIOUS RESERVES		130,975.47
DUE TO CURRENT FUND - TRUST OTHER		529.31
DUE TO CURRENT FUND - PAYROLL		6,140.50
RESERVE FOR UNEMPLOYMENT		2,654.27
OTHER TRUST FUNDS PAGE TOTAL	140,299.55	140,299.55

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2018 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2019
ESCROW	21,403.64	25,800.00	16,646.75	30,556.89
Land Right in way Acquisition -				-
Developers - Heather Glen	300.00	463.00		763.00
Performance Bond	1,586.59			1,586.59
Off Duty Police	14,198.11			14,198.11
Municipal Alliance Donations	240.00	82,396.77	82,396.77	240.00
Street Opening Deposits	5,787.00			5,787.00
Recreation	1,582.57	4,410.00	4,110.00	1,882.57
Accumulated Sick Leave Reserve	3,000.00	13,000.00		16,000.00
Parking Offense Adjudication Account	87.00		3.00	84.00
Uniform Fire Safety Penalty Act	1,784.00	75.00		1,859.00
Tax Title Lien Premium	23,567.50	82,423.33	73,729.08	32,261.75
COAH	9,074.63	146.26		9,220.89
Redevelopment	86.79			86.79
Animal Shelter Donations	7,998.32			7,998.32
Animal Control Restitution	6,029.46			6,029.46
Municipal Forfeiture	442.65			442.65
Miscellaneous	1,978.45			1,978.45
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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				-
				-
				-
				-
				-
PAGE TOTAL	$ 99,146.71	$ 208,714.36	$ 176,885.60	$ 130,975.47

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

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

*Show as red figure

Sheet 7

POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	-	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	
CASH	59,411.33	
DUE FROM - DOT HELMETTA Blvd.	129,052.62	
DUE FROM - CURRENT FUND	160,520.89	
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED	1,250,000.00	
DUE TO -		
PAGE TOTALS	1,598,984.84	-

(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	1,598,984.84	-
BOND ANTICIPATION NOTES PAYABLE		1,250,000.00
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR AFFORDABLE HOUSING		24,000.00
DETENTION BASIN/SUTTON PALACE		3,082.64
RESERVE FOR IMPROVEMENTS FOR HELMETTA Blvd.		2,500.00
RESERVE FOR HFD LOWER HOUSE REPAIRS		106,475.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		82,435.92
UNFUNDED		17,261.26
ENCUMBRANCES PAYABLE		78,004.30
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		31,065.43
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		4,160.29
	1,598,984.84	1,598,984.84

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	4,730.32	2,568,733.08	63,612.49	2,509,850.91
Grant Fund				-
Trust - Dog License		5,977.53		5,977.53
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP		102,424.39		102,424.39
Trust - CDBG				-
Trust - Other	1,708.65	139,979.17	2,388.27	139,299.55
				-
General Capital	9,673.90	49,737.58	0.15	59,411.33
				-
UTILITIES:				-
Water Utility Operating Fund	34,619.72	46,949.39	33,946.21	47,622.90
Water Utility Capital Fund		652,404.87		652,404.87
Sewer Utility Operating Fund	37,275.35	218,323.87	139.13	255,460.09
Sewer Utility Capital Fund		109,574.48		109,574.48
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	88,007.94	3,894,104.36	100,086.25	3,882,026.05

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2019.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2019.

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

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

Signature: GStank@Sklein-cpa.com Title: RMA #431

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Sewer Utility Capital Fund - BCB Bank 3077	109,574.48
Sewer Utility Operating Fund - BCB Bank 3069	218,323.87
Water Utility Capital Fund - BCB Bank 3051	652,404.87
Water Utility Operating Fund - BCB Bank 3044	46,949.39
Trust Other:	
General Trust Account - BCB Bank 2970	79,266.15
Law Enforcement Account - BCB Bank 2988	445.20
Unemployment Account - BCB Bank 3002	416.66
Affordable Housing Trust - BCB Bank 3010	9,226.04
Builders ESCROW - BCB Bank 3101	9,834.60
Payroll Account - BCB Bank 2954	8,528.77
Tax Collection Trust Fund - BCB Bank 3028	32,261.75
General Capital	49,737.58
Animal Trust Fund - BCB Bank 2962	5,977.53
Current Fund:	
Clearing Account - PNC Bank 2947	127,767.34
Current Fund - BCB Bank 2939	2,440,965.74
LOSAP	
AIG	102,424.39
PAGE TOTAL	3,894,104.36

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
Forrest Services Volunteer Fire Assistance - 2019		3,171.59	3,171.59			-
Community Development Block Grant - 2019		22,641.00				22,641.00
Community Development Block Grant - 2018	1,281.00				1,281.00	-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
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						-
						-
PAGE TOTALS	1,281.00	25,812.59	3,171.59	-	1,281.00	22,641.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
Municipal Alcohol Ed. And Rehab Program - 2006	247.79						247.79
Municipal Alcohol Ed. And Rehab Program - 2007	169.34						169.34
Municipal Alcohol Ed. And Rehab Program - 2009	92.82						92.82
Municipal Alcohol Ed. And Rehab Program - 2010	301.64						301.64
Municipal Alcohol Ed. And Rehab Program - 2011	269.67						269.67
Municipal Alcohol Ed. And Rehab Program - 2013	377.74						377.74
Municipal Alcohol Ed. And Rehab Program - 2014	791.62						791.62
Municipal Alcohol Ed. And Rehab Program - 2015	236.32						236.32
Municipal Alcohol Ed. And Rehab Program - 2016	471.47						471.47
Municipal Alcohol Ed. And Rehab Program - 2017	3,051.04						3,051.04
Municipal Alcohol Ed. And Rehab Program - 2018	366.16						366.16
Clean Communities Program - 2015						(233.93)	233.93
Clean Communities Program - 2017	9,308.49			4,913.69		2,808.18	1,586.62
Clean Communities Program - 2018	4,279.59					1,162.48	3,117.11
Forrest Services Volunteer Fire Assistance - 2015	1,820.24			1,820.24			-
Forrest Services Volunteer Fire Assistance - 2016	3,075.00			110.17		688.00	2,276.83
Forrest Services Volunteer Fire Assistance - 2019		3,171.59					3,171.59
Community Wildfire Protection Plan	4,137.00					(688.00)	4,825.00
Recycling Tonnage Grant - 2016	1,595.24			294.00	650.00	1,951.24	-
PAGE TOTALS	30,591.17	3,171.59	-	7,138.10	650.00	5,687.97	21,586.69

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	30,591.17	3,171.59	-	7,138.10	650.00	5,687.97	21,586.69
Recycling Tonnage Grant - 2017	1,976.65					1,976.65	-
Recycling Tonnage Grant - 2018	1,361.40					1,361.40	-
Stormwater Management - 2008	2,922.00						2,922.00
Drunk Driving Enforcement Fund - 2016	85.19						85.19
Community Development Block Grant - 2018	1,281.00					1,281.00	-
Community Development Block Grant - 2019		22,641.00		19,768.76			2,872.24
Sam's Club Foundation	1,000.00						1,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	39,217.41	25,812.59	-	26,906.86	650.00	10,307.02	28,466.12

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Received	Other	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Recycling Tonnage Grant				2,115.41		2,115.41
Alcohol Education and Rehabilitation				321.50		321.50
Clean Communities				4,776.26		4,776.26
State Forestry Services Grant	3,171.59		3,171.59			-
Recycling Enhancement				2,069.52		2,069.52
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	3,171.59	-	3,171.59	9,282.69	-	9,282.69

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85002-00	xxxxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxxx	
Paid			xxxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003-00	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	85004-00		xxxxxxxxxx
		-	-

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

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance - January 1, 2019	85045-00	xxxxxxxxxxx	
2019 Levy	81105-00	xxxxxxxxxxx	
Interest Earned		xxxxxxxxxxx	
Expenditures			xxxxxxxxxx
Balance - December 31, 2019	85046-00		xxxxxxxxxx
		-	-

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxxx	767,776.98
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85032-00	xxxxxxxxxxx	945,000.00
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxxx	3,541,618.00
Levy Calendar Year 2019		xxxxxxxxxxx	
Paid		3,140,123.20	xxxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85033-00	1,169,271.78	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	85034-00	945,000.00	xxxxxxxxxx
# Must include unpaid requisitions.		5,254,394.98	5,254,394.98

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxxx	xxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxxx	
2019 Levy :		xxxxxxxxxxx	xxxxxxxxxx
General County	80003-03	xxxxxxxxxxx	778,473.30
County Library	80003-04	xxxxxxxxxxx	
County Health		xxxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxxx	65,364.40
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxxx	332.38
Paid		843,837.70	xxxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxxx	xxxxxxxxxx
County Taxes			xxxxxxxxxx
Due County for Added and Omitted Taxes		332.38	xxxxxxxxxx
		844,170.08	844,170.08

SPECIAL DISTRICT TAXES

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

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-	236,000.00	236,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget		435,149.92	535,607.01	100,457.09
Added by N.J.S. 40A:4-87 (List on 17a)		-	-	-
				-
				-
Total Miscellaneous Revenue Anticipated	80103-	435,149.92	535,607.01	100,457.09
Receipts from Delinquent Taxes	80104-	80,000.00	100,663.74	20,663.74
Amount to be Raised by Taxation:		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	1,346,707.08	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxx	xxxxxxxxx
(c) Minimum Library Tax	80121-		xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	80107-	1,346,707.08	1,465,511.93	118,804.85
		2,097,857.00	2,337,782.68	239,925.68

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxx	5,676,299.60
Amount to be Raised by Taxation		xxxxxxxxx	xxxxxxxxx
Local District School Tax	80109-00	-	xxxxxxxxx
Regional School Tax	80119-00	3,541,618.00	xxxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxxx
County Taxes	80111-00	843,837.70	xxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	332.38	xxxxxxxxx
Special District Taxes	80113-00	-	xxxxxxxxx
Municipal Open Space Tax	80120-00	-	xxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxx	175,000.41
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	1,465,511.93	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxx	
		5,851,300.01	5,851,300.01

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

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
			-
		-	-
		-	-
		-

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted			80012-01	2,097,857.00
2019 Budget - Added by N.J.S. 40A:4-87			80012-02	-
Appropriated for 2019 (Budget Statement Item 9)			80012-03	2,097,857.00
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)			80012-04	
Total General Appropriations (Budget Statement Item 9)			80012-05	2,097,857.00
Add: Overexpenditures (see footnote)			80012-06	
Total Appropriations and Overexpenditures			80012-07	2,097,857.00
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	1,768,310.30		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	175,000.41		
Reserved	80012-10	154,546.29		
Total Expenditures			80012-11	2,097,857.00
Unexpended Balances Canceled (see footnote)			80012-12	-

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2019 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2019 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxx	100,457.09
Delinquent Tax Collections	80013-02	xxxxxxxxx	20,663.74
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	118,804.85
Unexpended Balances of 2019 Budget Appropriations	80013-04	xxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	90,013.62
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxx	
Unexpended Balances of 2018 Appropriation Reserves	80013-05	xxxxxxxxx	111,109.21
Prior Years Interfunds Returned in 2019	80013-06	xxxxxxxxx	4,463.30
Cancellation of Prior Year Various Reserve		xxxxxxxxx	9,026.02
		xxxxxxxxx	
		xxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance - January 1, 2019	80013-07	945,000.00	xxxxxxxxx
Balance - December 31, 2019	80013-08	xxxxxxxxx	945,000.00
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	-	xxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxx
Refund of Prior Years Revenue		21,441.68	xxxxxxxxx
Required Collection on Current Taxes	80013-11	-	xxxxxxxxx
Interfund Advances Originating in 2019	80013-12		xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	433,096.15	xxxxxxxxx
		1,399,537.83	1,399,537.83

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Planning Board Fees	3,010.00
Community Center Rentals	13,250.00
Payment Window Tax	830.00
In Bank	262.00
AT&T	306.80
PEMCO - Abandoned Properties	4,500.00
Returned Check Fee	25.00
Certified Mail Fee	6.80
Bid Sale of Animal Contro Van	2,100.00
Beacon Scrap Metal	832.80
Homestead Admin Fee	121.20
Tax Assessor - Property List	10.00
Marriage License	96.00
Clerk Monthly Report	500.00
Court Overpayment	6.00
DMV Inspection	1,153.00
Copies	102.00
Recycling	48.50
State LEA	1,348.75
Fire Prevention Inspection Fee	14,289.00
Paint Program	1,440.00
Landlord Registration Fees	5,550.00
Senior Citizens/Veterans Admin Fee	290.00
Interest	3,660.36
Interest on Investment Checking	34,253.12
General Capital Interest	426.49
Refund of Prior Year's Expenditures	1,595.80
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	90,013.62

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	90,013.62

SURPLUS - CURRENT FUND
YEAR - 2019

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxxx	536,184.23
2.		xxxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxxx	433,096.15
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	236,000.00	xxxxxxxxx
5. Amount Appropriated in 2019 Budget - with Prior Written-Consent of Director of Local Government Services	80014-04	-	xxxxxxxxx
6.			xxxxxxxxx
7. Balance - December 31, 2019	80014-05	733,280.38	xxxxxxxxx
		969,280.38	969,280.38

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

Cash		80014-06	2,509,850.91
Investments		80014-07	
Sub Total			2,509,850.91
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	1,776,570.53
Cash Surplus		80014-09	733,280.38
Deficit in Cash Surplus		80014-10	
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets		80014-14	-
		80014-15	733,280.38

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2019 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		82101-00 $	5,727,300.38
	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 $	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 $	8,947.45
5a.	Subtotal 2019 Levy	$ 5,736,247.83		
5b.	Reductions due to tax appeals **	$		
5c.	Total 2019 Tax Levy		82106-00 $	5,736,247.83
6.	Transferred to Tax Title Liens		82107-00 $	2,483.56
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 $	42,495.40
	In 2019 *	82122-00 $	5,531,091.49
	Homestead Benefit Credit	$	90,962.71
	State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00 $	11,750.00
	Total To Line 14	82111-00 $	5,676,299.60

11.	Total Credits		$ 5,678,783.16
12.	Amount Outstanding December 31, 2019	82120-00 $	57,464.67

13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is **98.95%**
82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 5,676,299.60
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
To Current Taxes Realized in Cash (Sheet 17)	$ 5,676,299.60

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

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

* Include overpayments applied as part of 2019 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2019

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	$ 5,676,299.60
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	$ 5,676,299.60
Line 5c (sheet 22) Total 2019 Tax Levy	$ 5,736,247.83
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.95%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	$ 5,676,299.60
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	$ 5,676,299.60
Line 5c (sheet 22) Total 2019 Tax Levy	$ 5,736,247.83
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.95%

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

	Debit	Credit
1. Balance - January 1, 2019	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey		xxxxxxxxx
Due To State of New Jersey	xxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	2,250.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings	11,250.00	xxxxxxxxx
4. Deductions Allowed By Tax Collector	250.00	xxxxxxxxx
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxx	2,000.00
8. Deductions Disallowed By Tax Collector Prior Taxes	xxxxxxxxx	
9. Received in Cash from State	xxxxxxxxx	14,500.00
10.		
11.		
12. Balance - December 31, 2019	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	xxxxxxxxx	-
Due To State of New Jersey	2,750.00	xxxxxxxxx
	16,500.00	16,500.00

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

Line 2	2,250.00
Line 3	11,250.00
Line 4	250.00
Sub - Total	13,750.00
Less: Line 7	2,000.00
To Item 10, Sheet 22	11,750.00

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		xxxxxxxxxx	-
Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxx
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			xxxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxx
Balance - December 31, 2019		-	xxxxxxxxx
Taxes Pending Appeals*		xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
		-	-

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2019

T.mcdermott@helmettaboro.com
Signature of Tax Collector

T-8403
License #

4/2/2020
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			110,448.63	xxxxxxxxx
A. Taxes	83102-00	100,663.74	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83103-00	9,784.89	xxxxxxxxx	xxxxxxxxx
2. Canceled:			xxxxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxx	xxxxxxxxx
A. Taxes		83108-00	xxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxx	
4. Added Taxes		83110-00		xxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			xxxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) -	xxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxx	110,448.63
8. Totals			110,448.63	110,448.63
9. Balance Brought Down			110,448.63	xxxxxxxxx
10. Collected:			xxxxxxxxx	100,663.74
A. Taxes	83116-00	100,663.74	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2019 Tax Sale		83118-00		xxxxxxxxx
12. 2019 Taxes Transferred to Liens		83119-00	2,483.56	xxxxxxxxx
13. 2019 Taxes		83123-00	57,464.67	xxxxxxxxx
14. Balance - December 31, 2019			xxxxxxxxx	69,733.12
A. Taxes	83121-00	57,464.67	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83122-00	12,268.45	xxxxxxxxx	xxxxxxxxx
15. Totals			170,396.86	170,396.86

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **91.14%**

17. Item No. 14 multiplied by percentage shown above is **63,554.77** and represents the maximum amount that may be anticipated in 2020. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance - January 1, 2019	84101-00	8,800.00	xxxxxxxxx
2. Foreclosed or Deeded in 2019		xxxxxxxxx	xxxxxxxxx
3. Tax Title Liens	84103-00	-	xxxxxxxxx
4. Taxes Receivable	84104-00	-	xxxxxxxxx
5A.	84102-00		xxxxxxxxx
5B.	84105-00	xxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxx	
8. Sales		xxxxxxxxx	xxxxxxxxx
9. Cash *	84109-00	xxxxxxxxx	
10. Contract	84110-00	xxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxx
14. Balance - December 31, 2019	84114-00	xxxxxxxxx	8,800.00
		8,800.00	8,800.00

CONTRACT SALES

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

MORTGAGE SALES

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

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.)

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

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	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	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-
				80025-00	80026-00		

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

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Chief Financial Officer

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

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

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

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

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Chief Financial Officer

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

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

GENERAL CAPITAL BONDS

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Outstanding - December 31, 2019	80033-04	-	xxxxxxxxx	
		-	-	
2020 Bond Maturities - General Capital Bonds			80033-05	$
2020 Interest on Bonds*		80033-06	$	

ASSESSMENT SERIAL BONDS

Outstanding - January 1, 2019	80033-07	xxxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxx	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	$
2020 Interest on Bonds*		80033-12	$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	$ -

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

_____ LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-05	$
2020 Interest on Loans			80033-06	$
Total 2020 Debt Service for		Loan	80033-13	$ -

_____ LOAN

Outstanding - January 1, 2019	80033-07	xxxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxx	
		-	-	
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

_____ LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-05	$
2020 Interest on Loans			80033-06	$
Total 2020 Debt Service for _____ Loan			80033-13	$ -

_____ LOAN

Outstanding - January 1, 2019	80033-07	xxxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxx	
		-	-	
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

_____ LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-05	$
2020 Interest on Loans			80033-06	$
Total 2020 Debt Service for _____ Loan			80033-13	$ -

_____ LOAN

Outstanding - January 1, 2019	80033-07	xxxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	$
2020 Interest on Loans			80033-12	$
Total 2020 Debt Service for _____ Loan			80033-13	$ -

LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80034-01	xxxxxxxxx		
Paid	80034-02		xxxxxxxxx	
Outstanding - December 31, 2019	80034-03	-	xxxxxxxxx	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04		$	
2020 Interest on Bonds	80034-05		$	

TYPE I SCHOOL SERIAL BONDS

Outstanding - January 1, 2019	80034-06	xxxxxxxxx		
Issued	80034-07	xxxxxxxxx		
Paid	80034-08		xxxxxxxxx	
Outstanding - December 31, 2019	80034-09	-	xxxxxxxxx	
		-	-	
2020 Interest on Bonds*	80034-10		$	
2020 Bond Maturities - Serial Bonds	80034-11			$
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12			$ -

LIST OF BONDS ISSUED DURING 2019

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

2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
2010-15/2010-28 Various Improvements for								
Animal Shelter	900,000.00	12/23/2010	585,000.00	05/08/20	2.50 ~~2.4900~~%	25,000.00	14,566.50	
2010-15/2010-28 Various Improvements for								
Animal Shelter	905,000.00	5/17/2011	665,000.00	05/08/20	2.50 ~~2.4900~~%	25,000.00	16,558.50	
Page Totals	1,805,000.00		1,250,000.00			50,000.00	31,125.00	
						80051-01	80051-02	

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

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

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

All notes with an original date of issue of 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)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	
						80051-01	80051-02	

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
2010-15 Various Improvements for Animal Sheter		17,261.26						17,261.26
2015-7 Sealant for Various Roads	2,645.00						2,645.00	
2015-15 Improvements to Helme Park	3,695.80				2,497.07		1,198.73	
2016-2 Computer Equipment	1,246.42				775.00		471.42	
2016-2 Tank Repair	19,000.00						19,000.00	
2018-3/19-4 Improvements to Helmetta Blvd	317,541.87		20,000.00		279,878.32		57,663.55	
2018-4 GIS Mapping Phases I, II, and III	37,197.50				35,796.50		1,401.00	
2019-3 GIS Mapping Phase IV			18,500.00		18,500.00			
(GCFB 6200, WUCFB 6150, SUCFB 6150)								
2019-5 Borough Wide line striping Improvements			5,700.00		5,700.00			
2019-5 Acquision of New Trie for back hoe			2,100.00		2,043.78		56.22	
Page Total	381,326.59	17,261.26	46,300.00	-	345,190.67	-	82,435.92	17,261.26

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	xxxxxxxxx	30,065.43
Received from 2019 Budget Appropriation *	80031-02	xxxxxxxxx	35,000.00
		xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	34,000.00	xxxxxxxxx
			xxxxxxxxx
Balance - December 31, 2019	80031-05	31,065.43	xxxxxxxxx
		65,065.43	65,065.43

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

***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
19-03 GIS Mapping Phase IV	6,200.00		6,200.00	
19-05 Various Improvements	7,800.00		7,800.00	
19-2 Improvements to Helmetta Blvd.	20,000.00		20,000.00	
	-			
	-			
	-			
	-			
	-			
	-			
	-			
Total 80032-00	34,000.00	-	34,000.00	-

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	xxxxxxxxx	4,160.29
Premium on Sale of Bonds		xxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxx
Appropriated to 2019 Budget Revenue	80029-03		xxxxxxxxx
Balance - December 31, 2019	80030-04	4,160.29	xxxxxxxxx
		4,160.29	4,160.29

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 $ 5,736,247.83
2. Amount of Item 1 Collected in 2019 (*) $ 5,676,299.60
3. Seventy (70) percent of Item 1 $ 4,015,373.48

(*) Including prepayments and overpayments applied.

B.

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

   Answer YES or NO **YES**

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

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

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

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

Answer YES or NO **NO**

D.

1. Cash Deficit 2018 $ _____
2. 4% of 2018 Tax Levy for all purposes: Levy -- $ _____ = $ _____
3. Cash Deficit 2019 $ _____
4. 4% of 2019 Tax Levy for all purposes: Levy -- $ _____ = $ _____

E.

Unpaid	2018	2019	Total
1. State Taxes	$	$	$ -
2. County Taxes	$	$ 332.38	$ 332.38
3. Amounts due Special Districts	$	$ -	$ -
4. Amount due School Districts for School Tax	$	$ 2,114,271.78	$ 2,114,271.78

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

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND
AS 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	255,460.09	
Investments		
Due from - Sewer Captital Fund	325.40	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	31,332.56	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		44,959.45
Encumbrances Payable		3,173.53
Accrued Interest on Bonds and Notes		-
Due to - Sewer Capital Fund		
Consumer Overpayment		2,131.99
Subtotal - Cash Liabilities		50,264.97 "C"
Reserve for Consumer Accounts and Lien Receivable		31,332.56
Fund Balance		205,520.52
Total	287,118.05	287,118.05

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND (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		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH	109,574.48	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	1,741,794.62	
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	1,851,369.10	-

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND (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	1,851,369.10	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		1,648,643.70
RESERVE FOR DEFERRED AMORTIZATION		93,150.92
RESERVE FOR DEBT SERVICE		
DUE TO SEWER OPERATING		325.40
RESERVE FOR CAPITAL OUTLAY		31,000.00
RESERVE FOR ACQUIRE OF DUMP TRUCK		5,000.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		62,000.00
CAPITAL FUND BALANCE		11,249.08
TOTALS	1,851,369.10	1,851,369.10

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2019

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

(Do not crowd - add additional sheets)

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

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

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2019

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	45,500.00	45,500.00	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			-
Rents	-	450,000.00	495,258.77	45,258.77
				-
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Subtotal		495,500.00	540,758.77	45,258.77
Deficit (General Budget) **	91306-			-
	91307-	495,500.00	540,758.77	45,258.77

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		495,500.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		495,500.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		495,500.00
Deduct Expenditures:		
Paid or Charged	450,540.55	
Reserved	44,959.45	
Surplus (General Budget)**		
Total Expenditures		495,500.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2019 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	540,758.77	
Miscellaneous Revenue Not Anticipated	6,772.47	
2018 Appropriation Reserves Canceled in 2019	38,213.54	
Total Revenue Realized		585,744.78
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	450,540.55	
Reserved	44,959.45	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	495,500.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		495,500.00
Excess		90,244.78
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	90,244.78	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2018 Appropriation Reserves Canceled in 2019	38,213.54	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		38,213.54

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

RESULTS OF 2019 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	45,258.77
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	6,772.47
Unexpended Balances of 2018 Appropriations*	xxxxxxxxx	38,213.54
Deficit in Anticipated Revenues	-	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	90,244.78	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	90,244.78	90,244.78

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	160,775.74
Excess in Results of 2019 Operations	xxxxxxxxx	90,244.78
Amount Appropriated in the 2019 Budget - Cash	45,500.00	xxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2019	205,520.52	xxxxxxxxx
	251,020.52	251,020.52

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

Cash		255,460.09
Investments		
Interfund Accounts Receivable		325.40
Subtotal		255,785.49
Deduct Cash Liabilities Marked with "C" on Trial Balance		50,264.97
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		205,520.52
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.		205,520.52

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		$ 35,142.33
Increased by:		
Rents Levied		$ 491,449.00
Decreased by:		
Collections	$ 493,514.54	
Overpayments applied	$ 1,744.23	
Transfer to Liens	$	
Other	$	
		$ 495,258.77
Balance December 31, 2019		$ 31,332.56

SCHEDULE OF SEWER UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY FUND

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

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

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			$
2020 Interest on Bonds		$	

SEWER UTILITY CAPITAL BONDS

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Capital Bonds			$
2020 Interest on Bonds		$	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2020 Interest on Bonds (*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 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

SEWER UTILITY _____ LOAN

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

SEWER UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

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 Issue	Interest Rate
	-	-		

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

SEWER UTILITY _____ LOAN

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

SEWER UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

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 Issue	Interest Rate
	-	-		

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

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

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

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

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - 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	$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

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

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
19-3 GIS Mapping Phase IV (CIF)	-	-	6,150.00		6,150.00			
Total 70000-	-	-	6,150.00	-	6,150.00	-	-	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	6,150.00	-	6,150.00	-	-	-
TOTALS	-	-	6,150.00	-	6,150.00	-	-	-

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

Sheet 52
Totals

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	63,150.00
Received from 2019 Budget Appropriation	xxxxxxxxx	5,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	6,150.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	62,000.00	xxxxxxxxx
	68,150.00	68,150.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY CAPITAL FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
19-3 GIS Mapping Phase IV	6,150.00		6,150.00	
	6,150.00	-	6,150.00	-

SEWER UTILITY FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	11,249.08
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxx
Balance - December 31, 2019	11,249.08	xxxxxxxxx
	11,249.08	11,249.08

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

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit	
Cash	47,622.90		
Investments			
Due from - Water Utility Capital Fund	1,757.80		
Due from - Current Fund	31,793.79		
Receivables Offset with Reserves:			
Consumer Accounts Receivable	32,968.03		
Liens Receivable	-		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		18,152.98	
Encumbrances Payable		1,777.72	
Accrued Interest on Bonds and Notes		13,263.45	
Due to -			
Consumer Overpayments		2,290.47	
Subtotal - Cash Liabilities		35,484.62	"C"
Reserve for Consumer Accounts and Lien Receivable		32,968.03	
Fund Balance		45,689.87	
Total	114,142.52	114,142.52	

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH	652,404.87	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	3,476,563.21	
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	4,128,968.08	-

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	4,128,968.08	-
BONDS PAYABLE		-
LOANS PAYABLE		1,116,930.90
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		550.00
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER UTILITY OPERATING FUND		1,757.80
RESERVE FOR AMORTIZATION		1,090,203.93
RESERVE FOR DEFERRED AMORTIZATION		1,269,428.38
RESERVE FOR DEBT SERVICE		300,000.00
RESERVE FOR FAIR SHARE		235,133.84
RESERVE FOR CAPITAL OUTLAY		5,000.00
RESERVE FOR WATER TOWER PAINTING		76,000.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		11,272.29
CAPITAL FUND BALANCE		22,690.94
TOTALS	4,128,968.08	4,128,968.08

(Do not crowd - add additional sheets)

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

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

*Show as red figure

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET - 2019

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	14,234.00	14,234.00	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			-
Rents		459,000.00	471,311.90	12,311.90
Cell Tower Revenue		89,000.00	92,531.11	3,531.11
Reserve for Fair Share Water Tower		24,578.00	24,578.00	-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
				-
				-
Subtotal		586,812.00	602,655.01	15,843.01
Deficit (General Budget) **	91306-			-
	91307-	586,812.00	602,655.01	15,843.01

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		586,812.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		586,812.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		586,812.00
Deduct Expenditures:		
Paid or Charged	568,659.02	
Reserved	18,152.98	
Surplus (General Budget)**		
Total Expenditures		586,812.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2019 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	602,655.01	
Miscellaneous Revenue Not Anticipated	17,134.15	
2018 Appropriation Reserves Canceled in 2019	6,453.69	
Total Revenue Realized		626,242.85
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	568,659.02	
Reserved	18,152.98	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	586,812.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		586,812.00
Excess		39,430.85
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	39,430.85	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2018 Appropriation Reserves Canceled in 2019	6,453.69	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		6,453.69

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

RESULTS OF 2019 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	15,843.01
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	17,134.15
Unexpended Balances of 2018 Appropriations*	xxxxxxxxx	6,453.69
Deficit in Anticipated Revenues	-	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	39,430.85	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	39,430.85	39,430.85

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	20,493.02
Excess in Results of 2019 Operations	xxxxxxxxx	39,430.85
Amount Appropriated in the 2019 Budget - Cash	14,234.00	xxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2019	45,689.87	xxxxxxxxx
	59,923.87	59,923.87

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

Cash		47,622.90
Investments		
Interfund Accounts Receivable		33,551.59
Subtotal		81,174.49
Deduct Cash Liabilities Marked with "C" on Trial Balance		35,484.62
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		45,689.87
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.		45,689.87

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		$ 39,422.03
Increased by:		
Rents Levied		$ 464,857.90
Decreased by:		
Collections	$ 467,138.77	
Overpayments applied	$ 4,173.13	
Transfer to Liens	$	
Other	$	
		$ 471,311.90
Balance December 31, 2019		$ 32,968.03

SCHEDULE OF WATER UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY FUND
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

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

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			$
2020 Interest on Bonds		$	

WATER UTILITY CAPITAL BONDS

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Capital Bonds			$
2020 Interest on Bonds		$	

INTEREST ON BONDS - WATER UTILITY BUDGET

2020 Interest on Bonds (*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 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 UTILITY USDA LOAN

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

WATER UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - WATER UTILITY BUDGET

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 Issue	Interest Rate
	-	-		

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

WATER UTILITY USDA LOAN

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx	1,141,509.64	
Issued	xxxxxxxxx		
Paid	24,578.74	xxxxxxxxx	
Outstanding - December 31, 2019	1,116,930.90	xxxxxxxxx	
	1,141,509.64	1,141,509.64	
2020 Loan Maturities			$ 25,760.09
2020 Interest on Loans		$ 52,751.91	

WATER UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2020 Interest on Loans (*Items)	$ 52,751.91	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$ 13,263.45	
Subtotal	$ 39,488.46	
Add: Interest to be Accrued as of 12/31/2020	$ 13,263.45	
Required Appropriation 2020		$ 52,751.91

LIST OF LOANS ISSUED DURING 2019

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

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

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

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

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

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

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
18-6 Improve. to the No. 13th St. Water System	450.00				450.00			
19-3 GIS Mapping Phase IV (CFB)			6,150.00		6,150.00			
19-4 New Water Meters (Reserve)			5,000.00		4,450.00		550.00	
PAGE TOTALS	450.00	-	11,150.00	-	11,050.00	-	550.00	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	450.00	-	11,150.00	-	11,050.00	-	550.00	-
TOTALS	450.00	-	11,150.00	-	11,050.00	-	550.00	-

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	1,272.29
Received from 2019 Budget Appropriation	xxxxxxxxx	10,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	11,272.29	xxxxxxxxx
	11,272.29	11,272.29

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
19-3 GIS Mapping Phase IV (CFB)	6,150.00		6,150.00	
19-4 New Waters Meters (Reserve)	5,000.00		5,000.00	
	11,150.00	-	11,150.00	-

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	26,350.55
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		2,490.39
Appropriated to Finance Improvement Authorization	6,150.00	xxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxx
Balance - December 31, 2019	22,690.94	xxxxxxxxx
	28,840.94	28,840.94