

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018
(UNAUDITED)

POPULATION LAST CENSUS 5,869
NET VALUATION TAXABLE 2018 1,876,030,937
MUNICODE 1419

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 31, 2019
MUNICIPALITIES - FEBRUARY 10, 2019

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.

Township Mendham of County of Morris

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature



Title Chief Financial Officer

(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)
REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have prepared 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 Karen Fornaro, am the Chief Financial Officer, License # N-1647, of the County of Morris Township, and that the

Mendham

statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Signature



Title Chief Financial Officer

Address 2 West Main St. P.O. Box 520, Brookside, NJ 07926

Phone Number (973)543-4555

Fax Number (973)543-6630

Email

kfornaro@mendhamtownship.org

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.

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the _____ of _____ as of December 31, _____ 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, no matters _____ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2018 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

Certified by me

this _____ day of _____, 2019.

N/A

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 an appropriation or levy "CAP" Waiver.
10. The municipality will not apply for Transitional Aid in 2019.

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

Municipality: Township of Mendham
Chief Financial Officer: Karen Forraro
Signature: 
Certificate #: N-1647
Date: 3/7/19

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: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

Township of Mendham

Municipality

Morris

County

Report of Federal and State Financial Assistance
Expenditure of Awards

Fiscal Year Ending: 12/31/2018

(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
---	--------------------------------------	--


TOTAL \$ 146,411.10 \$ 1,232,355.78

Type of Audit required by US Uniform Guidance and NJ 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 US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with the fiscal year starting 1/1/2015.

- (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.

 3/7/15
Signature of Chief Financial Officer Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ Township _____ of _____ Mendham _____, County of _____ Morris _____ during the year 2018 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title Chief Financial Officer


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

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, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,876,039,346.00.


SIGNATURE OF ASSESSOR
Township of Mendham

MUNICIPALITY
Morris
COUNTY

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2018

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

[illegible]

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2018

<i>Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C" - Taxes Receivable Must Be Subtotaled</i>		
Title of Account	Debit	Credit
Appropriation Reserves - Encumbered		111,011.36
Unencumbered		339,323.00
		450,334.36
Prepaid Taxes		192,793.07
Tax Overpayments		-
Tax Sale Premiums		1,100.00
County Taxes Payable		-
Accounts Payable		2,500.00
Due to State of New Jersey:		
Marriage License Fees		100.00
DCA Surcharge Fees		4,610.00
Senior Citizen and Veterans		5,274.57
Reserve for:		
Pending Tax Appeals		100,000.00
Sale of Municipal Assets		33,949.36
		790,661.36 "C"
Reserve for Receivables		350,146.95
Fund Balance		1,676,874.86
Totals	2,817,683.17	2,817,683.17

(Do not crowd - add additional sheets)

TRIAL BALANCE - PUBLIC ASSISTANCE FUND - N/A

ACCOUNTS #1 AND #2*
AS AT DECEMBER 31, 2018

[illegible]

(Do not crowd - add additional sheets)

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

N/A

Sheet 4

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2018

[illegible]

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
 (Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Animal Control Fund:		
Cash and Cash Equivalents	8,277.60	
Due to State of NJ		99.60
Reserve for Animal Control Expenditures		8,178.00
Total Animal Control Fund	8,277.60	8,277.60
Recreation Trust		
Cash and Cash Equivalents	134,065.87	
Reserve for Self Sustaining Programs		73,733.15
Reserve 5K Race		4,401.66
Reserve Beach/Concession		89.00
Reserve Ralston Playground		2,397.05
Reserve Program Events		915.00
Reserve Cross County Trail		49,030.01
Reserve for Recreation Scholarships		3,500.00
Total Recreation Trust	134,065.87	134,065.87
Unemployment Trust:		
Cash and Cash Equivalents	39,249.99	
Reserve for Unemployment		39,249.99
Total Unemployment Trust	39,249.99	39,249.99
Open Space Trust:		
Cash and Cash Equivalents	95,675.42	
Reserve for Open Space		95,675.42
Total Open Space	95,675.42	95,675.42
Drug Forfeiture Trust:		
Cash and Cash Equivalents	10,760.17	
Reserve for Drug Forfeiture Funds		10,760.17
Total Drug Forfeiture Trust	10,760.17	10,760.17

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
 (Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Ralston Playground Trust:		
Cash and Cash Equivalents	21,247.83	
Reserve for Ralston Playground		21,247.83
Total Ralston Playground Trust	21,247.83	21,247.83
Other Trust Fund:		
Cash and Cash Equivalents	835,575.62	
Police Donations		40,449.82
Public Defender		15,067.40
Parking Offenses Adjudication Act		327.93
Environmental Committee		980.53
Police Detail		27,977.16
Storm Recovery Expenses		192,591.58
Accumulated Sick Leave		102,315.60
Due to Current Fund		14,069.41
Developers Deposits		432,583.27
Rental Security Deposits		9,212.92
Total Other Trusts:	835,575.62	835,575.62
Municipal Alliance:		
Cash and Cash Equivalents	2,309.57	
Due From County	20,560.00	
Due from Mendham Borough and Mendham Township	4,140.00	
Due to Current Fund		4,050.00
Reserve Municipal Alliance		22,959.57
Municipal Alliance	27,009.57	27,009.57

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2017:	(1)	\$	13,050.00
			x	25%
		(2)	\$	<u>3,262.50</u>

Municipal Public Defender Trust Cash Balance December 31, 2018: (3) \$ * 15,067.40

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)

Amount in excess of the amount expended: 3 - (1 + 2) = \$ * - 0 -

* - Municipal Share

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Karen Fornaro

Signature: _____

Schedule of Trust Fund Reserves

Purpose	Amount	Receipts	Disbursements	Balance
	Dec. 31, 2017 per Audit Report			as at Dec. 31, 2018
1. <u>Developers Deposits</u>	\$ 387,745.10	\$ 213,051.01	\$ 158,999.92	\$ 441,796.19
2. <u>Police Donations</u>	42,426.19	21,100.00	23,076.37	\$ 40,449.82
3. <u>Public Defender</u>	\$ 15,478.90	\$ 4,838.50	\$ 5,250.00	\$ 15,067.40
4. <u>Parking Offense Adjudication Act</u>	321.93	6.00	-	\$ 327.93
5. <u>Environmental Committee</u>	520.53	460.00	-	\$ 980.53
6. <u>Storm Recovery Expenses</u>	106,078.33	153,293.40	66,780.15	\$ 192,591.58
7. <u>Accumulated Sick Leave</u>	102,315.60	-	-	\$ 102,315.60
8. <u>Police Road Detail</u>	27,686.40	302,174.48	301,883.72	\$ 27,977.16
9. <u>Recreation</u>	130,948.20	101,852.50	98,734.83	\$ 134,065.87
10. <u>Open Space</u>	287,450.57	234,689.11	426,464.26	\$ 95,675.42
11. <u>State Unemployment Fund</u>	25,852.89	29,633.86	16,236.76	\$ 39,249.99
12. <u>Drug Forfeiture Funds</u>	10,507.17	903.00	650.00	\$ 10,760.17
13. <u>Municipal Alliance</u>	26,800.38	28,883.11	28,673.92	\$ 27,009.57
14. <u>TV Operations</u>	-		-	\$ -
15. <u>Kalston Playground</u>	8,657.78	113,283.46	100,693.41	\$ 21,247.83
16. <u>Due to Current Fund</u>	11,545.41	2,524.00		\$ 14,069.41
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals:	\$ 1,184,335.38	\$ 1,206,692.43	\$ 1,227,443.34	\$ 1,163,584.47

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENT PLEDGED TO
LIABILITIES AND SURPLUS - N/A

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2017	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities - Due to Current Fund								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Property Acquired for Assessments								
Due from Other Trust Funds								
Totals	-0-					-0-		-0-

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,144,000.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	1,144,000.00
Cash and Cash Equivalents	1,201,566.83	
Accounts Receivable:		
New Jersey Department of Transportation	512,000.00	
Mendham Township Recreation Trust	5,000.00	
Deferred Charges to Future Taxation:		
Funded	6,461,487.88	
Unfunded	5,411,000.00	
Due From Sewer East Capital Fund	100,000.00	
Due From Sewer West Capital Fund	7,000.00	
Bond Anticipation Notes Payable		4,267,000.00
Serial Bonds Payable - General Capital & Open Space		6,200,000.00
Green Acres Trust Loan Payable		261,487.88
Improvement Authorizations:		
Funded		958,721.07
Unfunded		938,229.02
Capital Improvement Fund		124,947.65
Reserve For:		
PPE - Appraisals		35.00
Road Maintenance		300.00
Future Recreation Complex		9,000.00
Recreation Improvements - Basketball		7,000.00
Pay Down Debt Service		43,054.03
Pitney Property		884,326.00
Fund Balance		3,954.06
Totals	14,842,054.71	14,842,054.71

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	25,240.94	2,442,487.28	192.00	2,467,536.22
Trust - Assessment N/A				
Trust - Animal Control		8,277.60		8,277.60
Trust - Other	113,761.48	727,631.89	5,817.75	835,575.62
Capital - General	100,000.00	1,101,566.83		1,201,566.83
Water - Operating N/A				
Water - Capital N/A				
Utility Assessment Trust N/A				
Public Assistance ** N/A				
Special Garbage District N/A				
Federal and State Grants		67,407.03		67,407.03
Recreation Trust		134,065.87		134,065.87
Unemployment Trust	25,656.25	13,593.74		39,249.99
Open Space Trust		95,675.42		95,675.42
Drug Forfeiture Turst		10,760.17		10,760.17
Drug Free Menhams		2,309.57		2,309.57
Sewer East Operating	1,820.30	97,863.57		99,683.87
Sewer West Operating		33,964.29		33,964.29
Sewer East Capital		54,392.51		54,392.51
Sewer West Capital		1,636.31		1,636.31
Ralston Playground		21,247.83		21,247.83
Total	266,478.97	4,812,879.91	6,009.75	5,073,349.13

* Include Deposits in Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2018.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2018.

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

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

Signature:

Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2018 (cont'd.)

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:		
Provident Bank Acct# 564048377		2,440,515.62
Provident Bank Acct# 8311800638		1,971.66
Total Curent Fund		2,442,487.28
Federal State Grants:		
Provident Bank Acct# 564048377		67,407.03
Animal Control:		
Provident Bank Acct# 564048385		8,277.60
Recreation Trust:		
Provident Bank Acct# 564048443		134,065.87
Unemployment Insurance Fund:		
Provident Bank Acct# 564048427		13,593.74
Open Space Trust Fund:		
Provident Bank Acct# 564048401		95,675.42
Drug Forfeiture Trust Fund:		
Provident Bank Acct# 9811802991		10,760.17
Other Trust Fund:		
Provident Bank Acct#564048806		274,842.38
Provident Bank Acct# 564059341		-
Provident Bank Acct# 998105423		452,789.51
Total Other Trust Funds		727,631.89
Drug Free Mendhams:		
Provident Bank Acct#564048393		2,309.57
General Capital:		
Provident Bank Acct# 564053500		1,101,566.83

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received in Current Year	Cancelled	Balance Dec. 31, 2018
NJ Highlands Water Protection & Planning Council:					
Initial Assessment Grant	4,411.79			4,411.79	
State of New Jersey - Recycling Tonnage Grant - 2017		7,899.91	7,899.91		
State of New Jersey Drunk Driving Enforcement - 2017		3,408.82	3,408.82		
State of NJ Alcohol Education Rehabilitation Fund - 2017		1,025.25	1,025.25		
Cleans Community Grant - 2017		20,531.04	20,531.04		
Distracted Driving Grant 2017	367.85	6,600.00	4,812.75	367.85	1,787.25
Radon Awareness	2.00			2.00	
Green Communities Grant		3,000.00			3,000.00
Federal Bullet Proof Vest Partnership		695.15	695.15		
State of New Jersey Body Armor Replacement Fund		1,705.18	1,705.18		
Totals	4,781.64	44,865.35	40,078.10	4,781.64	4,787.25

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Encumbrances Payable	Expended in Current Fund	Cancelled	Balance Dec. 31, 2018
		Budget	Appropriations By 40A:4-87				
State of New Jersey - Sustainable Energy	2,000.00						2,000.00
Federal Bullet Proof Vest Partnership		695.15					695.15
State of New Jersey Body Armor Replacement Fund		1,705.18			961.70		743.48
Alcohol Education and Rehabilitation Fund	6,520.64		1,025.25		1,760.50		5,785.39
Drunk Driving Enforcement Fund	3,810.18	3,408.82			1,274.48		5,944.52
Federal Emergency Management Agency	9,610.00				5,573.78		4,036.22
State of New Jersey - Recycling Tonnage Grant:	3,858.21	7,899.91			750.00		11,008.12
Cleans Communities Grant:	22,129.60		20,531.04		8,378.87		34,281.77
Distracted Driving	367.85		6,600.00		4,812.75	367.85	1,787.25
Radon Awareness	2.00					2.00	
Green Communities		3,000.00					3,000.00
Municipal Alliance - Matching Funds	75.00						75.00
Page Total	48,373.48	16,709.06	28,156.29		23,512.08	369.85	69,356.90

Sheet 11A - N/A

[illegible]

SCHEDULE OF UNAPPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred to 2018 Budget Appropriations		Grants Receivable	Cancelled	Cash Received	Balance Dec. 31, 2018
		Budget	Appropriations By 40A:4-87				
Recycling Tonnage Grant 2017	7,899.91	7,899.91					
Drunk Driving Enforcement Fund	1,705.18	1,705.18					
Federal Bullet Proof Vest Partnership - 2017	695.15	695.15					
State of New Jersey Body Armor Replacement Fund	3,408.82	3,408.82					
Drunk Driving Enforcement Fund						2,837.38	2,837.38
Totals	13,709.06	13,709.06				2,837.38	2,837.38

*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	15,972,608.00
Paid	15,972,608.00	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85004-00	XXXXXXXXXX
	15,972,608.00	15,972,608.00

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	285,957.42
2018 Levy 85105-00	XXXXXXXXXX	234,000.00
Interest Earned		689.11
Current Fund Interfund Returned	XXXXXXXXXX	1,493.15
Expenditures	426,464.26	
Balance December 31, 2018	85046-00	XXXXXXXXXX
	522,139.68	522,139.68

REGIONAL SCHOOL TAX - N/A

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85031-00 XXXXXXXXXX XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85033-00 85034-00	XXXXXXXXXX XXXXXXXXXX

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85041-00 85042-00	XXXXXXXXXX XXXXXXXXXX
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	10,417,298.00
Paid	10,417,298.00	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85043-00	XXXXXXXXXX
# Must include unpaid requisitions.		
	10,417,298.00	10,417,298.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	17,587.62
2018 Levy	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	4,864,027.01
County Library	XXXXXXXXXX	
- County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	170,122.13
Due County for Added and Omitted Taxes	XXXXXXXXXX	7,694.22
Paid	5,059,430.98	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXX
	5,059,430.98	5,059,430.98

SPECIAL DISTRICT TAXES - N/A

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
2018 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage - I	XXXXXXXXXX	XXXXXXXXXX
Snow Removal - II	XXXXXXXXXX	XXXXXXXXXX
Paid		XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX

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

STATE LIBRARY AID - N/A

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	Debit	Credit
Balance January 1, 2018	80004-01	XXXXXXXXXX
State Library Aid Received in 2018	80004-02	XXXXXXXXXX
Expended	80004-09	XXXXXXXXXX
Balance December 31, 2018	80004-10	

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID - N/A

Balance January 1, 2018	80004-03	XXXXXXXXXX	
State Library Aid Received in 2018	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2018	80004-12		

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35) - N/A

Balance January 1, 2018	80004-05	XXXXXXXXXX	
State Library Aid Received in 2018	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2018	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID - N/A

Balance January 1, 2018	80004-07	XXXXXXXXXX	
State Library Aid Received in 2018	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2018	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated			
Surplus Anticipated with Prior Written Consent of Director of Local Government	80101- 1,218,500.00	1,218,500.00	
Miscellaneous Revenue Anticipated:			
Adopted Budget	XXXXXXXX	XXXXXXXX	XXXXXXXX
	1,303,310.06	1,530,327.04	227,016.98
Added by N.J.S. 40A:4-87 (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See listing on Sheet 17a	28,156.29	28,156.29	
Total Miscellaneous Revenue Anticipated	80103- 1,331,466.35	1,558,483.33	227,016.98
Receipts from Delinquent Taxes	80104- 142,000.00	170,426.61	28,426.61
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes	80105- 8,056,266.70	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax	80106- 	XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation	80107- 8,056,266.70	8,789,090.54	732,823.84
	10,748,233.05	11,736,500.48	988,267.43

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00 XXXXXXXXXX	39,425,972.20
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00 15,972,608.00	XXXXXXXXXX
Regional School Tax	80119-00 	XXXXXXXXXX
Regional High School Tax	80110-00 10,417,298.00	XXXXXXXXXX
County Taxes	80111-00 5,034,149.14	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00 7,694.22	XXXXXXXXXX
Special District Taxes	80113-00 	XXXXXXXXXX
Municipal Open Space Tax	80120-00 234,000.00	XXXXXXXXXX
Reserve for Uncollected Taxes	80116-00 XXXXXXXXXX	1,028,867.70
Balance for Support of Municipal Budget (or)	80116-00 8,789,090.54	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00 	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00 XXXXXXXXXX	
	40,454,839.90	40,454,839.90

* 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 APPROPRIATIONS 2018

2018 Budget as Adopted	80012-01	10,720,076.76
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	28,156.29
Appropriated for 2018 (Budget Statement Item 9)	80012-03	10,748,233.05
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	10,748,233.05
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	10,748,233.05
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	9,376,892.11
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,028,867.70
Reserved	80012-10	339,323.00
Total Expenditures	80012-11	10,745,082.81
Unexpended Balances Canceled (see footnote)	80012-12	3,150.24

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 - N/A

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2018 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		

RESULTS OF 2018 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	XXXXXXXXXX	227,016.98
Delinquent Tax Collections	XXXXXXXXXX	28,426.61
Required Collection of Current Taxes	XXXXXXXXXX	732,823.84
Unexpended Balances of 2018 Budget Appropriations	XXXXXXXXXX	3,150.24
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	119,449.37
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	XXXXXXXXXX	230,482.58
Prior Years Interfunds Returned in 2018	XXXXXXXXXX	2,856.79
Cancelled Tax Sale Premium	XXXXXXXXXX	36,000.00
Accounts Payable Cancelled	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2018		XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated		XXXXXXXXXX
Delinquent Tax Collections		XXXXXXXXXX
Required Collection of Current Taxes		XXXXXXXXXX
Interfund Advances Originating in 2018	5,543.15	XXXXXXXXXX
Canceled Grant Recievable	4,411.79	XXXXXXXXXX
Reserve for Pending Tax Appeals	61,537.72	XXXXXXXXXX
Prior Year Revenue Refunded	1,403.00	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	1,307,310.75	XXXXXXXXXX
	1,380,206.41	1,380,206.41

NOT ANTICIPATED

Source	Amount Realized
Prior Year Refunds	28,967.54
NSF Fee	80.00
Auction	24,170.30
State of NJ Inspection Fines	1,250.00
Senior Citizen/Veterans - Administration Fee	450.00
Road Detail - Administrative Fee	50,000.00
LOSAP Funds	1,150.00
Sale of Municipal Property	10,200.00
Rental Late Fees	103.69
Green Chip Electronic Recycling	101.44
Animal Control Excess	2,976.40
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	119,449.37

**SURPLUS - CURRENT FUND
YEAR 2018**

	Debit	Credit
1. Balance January 1, 2018	80014-01	XXXXXXXXXX 1,588,064.11
2.	XXXXXXXXXX	
3. Excess Resulting from 2018 Operations	80014-02	XXXXXXXXXX 1,307,310.75
4. Amount Appropriated in the 2018 Budget - Cash	80014-03	1,218,500.00 XXXXXXXXXX
5. Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance December 31, 2018	80014-05	1,676,874.86 XXXXXXXXXX 2,895,374.86

**ANALYSIS OF BALANCE DECEMBER 31, 2018
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	2,467,536.22
Investments	80014-07	
Emergency Notes Payable included in item 80014-08		
Sub Total		2,467,536.22
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	790,661.36
Cash Surplus	80014-09	1,676,874.86
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 #(Does not include Special Emergency funded by Notes)	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	
	80014-15	1,676,874.86

* 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 2017 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 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 - 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>39,715,576.12</u>
2.	Amount of Levy Special District Taxes	82113-00	\$	<u> </u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82102-00	\$	<u> </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82103-00	\$	<u> </u>
		82104-00	\$	<u>59,711.21</u>
5a.	Subtotal 2018 Levy	\$	<u>39,775,287.33</u>	
5b.	Reductions due to tax appeals**	\$	<u> </u>	
5c.	Total 2018 Tax Levy	82106-00	\$	<u><u>39,775,287.33</u></u>
6.	Transferred to Tax Title Liens	82107-00	\$	<u>4,655.28</u>
7.	Transferred to Foreclosed Property	82108-00	\$	<u> </u>
8.	Remitted, Abated or Canceled	82109-00	\$	<u>87,674.76</u>
9.	Discount Allowed	82110-00	\$	<u> </u>
10.	Collected in Cash:	82121-00	\$	<u>8,044,322.74</u>
	In 2017	82122-00	\$	<u>31,227,654.33</u>
	In 2018 *	\$	<u>131,745.13</u>	
	Homestead Rebate			
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>22,250.00</u>
	Tax Overpayments Applied	82125-00	\$	<u> </u>
	Total to Line 14	82111-00	\$	<u><u>39,425,972.20</u></u>
11.	Total Credits		\$	<u>39,518,302.24</u>
12.	Amount Outstanding December 31, 2018	83120-00	\$	<u><u>256,985.09</u></u>
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is			<u>99.12%</u>
		82112-00		<u> </u>
15.	Calculation of Current Taxes Realized in Cash:			
	Total of Line 10		\$	<u>39,425,972.20</u>
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u> </u>
	To Current Taxes Realized in Cash (Sheet 17)		\$	<u>39,425,972.20</u>

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

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 / \$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 Items 1 if Duplicate (Analysis) Figure is used, be sure to include
Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2018 collections.
** Tax Appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution by the governing
body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE-CHAPTER 99 - N/A

To Calculate Underlying Tax Collection Rate for 2018

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) \$ _____

LESS: Proceeds from Accelerated Tax Sale _____

NET Cash Collected \$ _____

Line 5c (sheet 22) Total 2018 Tax Levy \$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is % _____

(2) Utilizing Tax Levy Sale - N/A

Total of Line 10 Collected in Cash (sheet 22) \$ _____

LESS: Proceeds from Tax Levy Sale (excluding premium) _____

NET Cash Collected \$ _____

Line 5c (sheet 22) Total 2018 Tax Levy \$ _____

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

	Debit	Credit
1. Balance January 1, 2018	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	5,024.57
2. Sr. Citizens Deductions Per Tax Billings	1,750.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	20,000.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector - 2018 Taxes	500.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector - 2018 Taxes		XXXXXXXX
6.	XXXXXXXX	
7. Sr. Citizens Deductions Disallowed By Tax Collector 2018 Taxes	XXXXXXXX	
8. Veteran Deductions Disallowed By Tax Collector 2016 Taxes	XXXXXXXX	
9. Received in Cash from State	XXXXXXXX	22,500.00
10.		
11.		
12. Balance December 31, 2018	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	
Due To State of New Jersey	5,274.57	XXXXXXXX
	27,524.57	27,524.57

Calculation of Amount to be included on Sheet 22, Item 10-

2018 Senior Citizen and Veterans Deductions Allowed

Line 2	1,750.00
Line 3	20,000.00
Line 4	500.00
Sub-Total	22,250.00
Less: Line 7	
To Item 10, Sheet 22	22,250.00

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

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
Taxes Pending Appeals	XXXXXXXXXX	100,000.00
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Transfer from 2018 Operations		61,537.72
Cash Paid to Appellants (Including 5% Interest from Date of Payment)	61,537.72	XXXXXXXXXX
Closed to results of Operations		XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)		
Balance December 31, 2018		XXXXXXXXXX
Taxes Pending Appeals*	100,000.00	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX
	161,537.72	161,537.72

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2018.

Rebecca M. Roth
Signature of Tax Collector

T-8185 3/5/19
License # Date

COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2019 MUNICIPAL BUDGET

	YEAR 2019	YEAR 2018
1. Total General Appropriations for 2019 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXX
2. Local District School Tax - <div>Actual80016-</div> <div>Estimate**80017-</div>		XXXXXXXX
3. Regional School District Tax - <div>Actual80025-</div> <div>Estimate*80026-</div>		XXXXXXXX
4. Regional High School Tax - School Budget <div>Actual80018-</div> <div>Estimate*80019-</div>		XXXXXXXX
5. County Tax <div>Actual80020-</div> <div>Estimate*80021-</div>		XXXXXXXX
6. Special District Taxes <div>Actual80022-</div> <div>Estimate*80023-</div>		XXXXXXXX
7. Municipal Open Space Taxes <div>Actual80027-</div> <div>Estimate*80028-</div>		XXXXXXXX
8. Total General Appropriations & Other Taxes80024-01		
9. Less: Total Anticipated Revenues from 2019 in Municipal Budget (Item 5)80024-02		
10. Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes80024-03		
11. Amount of Item 10 Divided by % [820024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)80024-05		
Analysis of Item 11: Local District School Tax (Amount Shown on Line 2 Above)		* Must not be stated in an amount less than 'actual' Tax of Year 2018
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)		
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

* Must not be stated in an amount less than 'actual' Tax of Year 2018

** May not be stated in an amount less than the proposed budget submitted by the Local Board of Education of the Commissioner of Education on January 10, 2011 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

ACCELERATED TAX SALE - CHAPTER 99 - N/A

Calculation To Utilize Proceeds in Current Budget As Deduction
To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ _____

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of
collection (Item 16) \$ _____

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(2019 Estimated Total Levy - 2018 Total Levy) / 2018 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ _____
[(B x C) + B]

Appropriation in Current Budget \$ _____
(A - D)

2019 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2018		226,282.40	XXXXXXXXXX
	A. Taxes	83102-00	170,426.61	XXXXXXXXXX
	B. Tax Title Liens	83103-00	55,855.79	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	
	B. Tax Title Liens	83106-00	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes		83110-00	XXXXXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	(1)	83104-00	XXXXXXXXXX
	B. Tax Title Liens - Transfers from Taxes	(1)	83107-00	(1)
7.	Balance Before Cash Payments		XXXXXXXXXX	226,282.40
8.	Totals		226,282.40	226,282.40
9.	Balance Brought Down		226,282.40	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	170,426.61
	A. Taxes	83116-00	170,426.61	XXXXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2018 Tax Sale		83118-00	XXXXXXXXXX
12.	2018 Taxes Transferred to Liens		83119-00	4,655.28
13.	2018 Taxes		83123-00	256,985.09
14.	Balance December 31, 2018		XXXXXXXXXX	317,496.16
	A. Taxes	83121-00	256,985.09	XXXXXXXXXX
	B. Tax Title Liens	83122-00	60,511.07	XXXXXXXXXX
15.	Totals		487,922.77	487,922.77
16.	Percentage of Cash Collections to Adjusted Outstanding			
	(Item No. 10 divided by Item No 9 is		75.310%	
17.	Item No. 14 multiplied by percentage shown above is		239,106.36	and represents the
	maximum amount that may be anticipated in 2019.		83125-00	
	(See Note A on Sheet 22 - Current Taxes)			
	(1) These amounts will always be the same.			

SCHEDULE OF FORECLOSED PROPERTY -N/A
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

	Debit	Credit
1. Balance January 1, 2018	84101-00	XXXXXXXXXX
2. Foreclosed or Deeded in 2018	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXX
5A.	84102-00	XXXXXXXXXX
5B.	84105-00	
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXX
12. Loss on Sales	84112-00	XXXXXXXXXX
13. Gain on Sales	84113-00	XXXXXXXXXX
14. Balance December 31, 2018	84114-00	XXXXXXXXXX

CONTRACT SALES - N/A

	Debit	Credit
15. Balance January 1, 2018	84115-00	XXXXXXXXXX
16. 2018 Sales from Foreclosed Property	84116-00	XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX
18.	84118-00	XXXXXXXXXX
19. Balance December 31, 2018	84119-00	XXXXXXXXXX

MORTGAGE SALES - N/A

	Debit	Credit
20. Balance January 1, 2018	84120-00	XXXXXXXXXX
21. 2018 Sales from Foreclosed Property	84121-00	XXXXXXXXXX
24. Balance December 31, 2018	84124-00	XXXXXXXXXX

Analysis of Sale of Property: \$ _____

* Total Cash Collected in 2018 (84125-00)

Realized in 2018 Budget _____

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES - N/A
-MANDATORY CHARGES ONLY-

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

Caused By	Amount		Amount in		Amount		Balance
	Dec. 31, 2017	per Audit	2018	Budget	Resulting	from 2018	as at
	Report				Report		Dec. 31, 2018
1. Emergency Authorization - Municipal *		\$		\$		\$	
2. Emergency Authorizations - Schools		\$		\$		\$	
3.		\$		\$		\$	
4.		\$		\$		\$	
5.		\$		\$		\$	
6.		\$		\$		\$	
7.		\$		\$		\$	
8.		\$		\$		\$	
9.		\$		\$		\$	
10.		\$		\$		\$	
11. Total		\$		\$		\$	

* 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 - N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED - N/A

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2019
1.			\$	
2.			\$	
3.			\$	
4.			\$	

N.J.S. 40A:4-53 SPECIAL EMERGENCY -N/A

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. - **N/A**

CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE. - N/A

80025-00	80026-00
----------	----------

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2018" must be entered here and then raised in the 2019 budget.

N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES - **N/A**

80028-00

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2018" must be entered here and then raised in the 2019 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS**

MUNICIPAL GENERAL CAPITAL BONDS

Source		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXXXXX	6,488,750.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	822,000.00	XXXXXXXXXX	
Outstanding, December 31, 2018	80033-04	5,666,750.00	XXXXXXXXXX	
		6,488,750.00	6,488,750.00	
2019 Bond Maturities - General Capital Bonds			80033-05	845,500.00
2019 Interest on Bonds		80033-06	191,757.50	
Open Space Bonds				
Outstanding, January 1, 2018	80033-07	XXXXXXXXXX	641,250.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	108,000.00	XXXXXXXXXX	
Outstanding, December 31, 2018	80033-10	533,250.00	XXXXXXXXXX	
		641,250.00	641,250.00	
2019 Bond Maturities - Assessment Bonds*			80033-11	109,500.00
2019 Interest on Bonds *		80033-12	16,942.50	
Total "Interest on Bonds - Debt Service" (* Items)*			80033-13	208,700.00
LIST OF BONDS ISSUED DURING 2018				
			N/A	
Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR LOANS

MUNICIPAL GREEN ACRES LOAN

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXXXXX	332,913.93
Issued	80033-02	XXXXXXXXXX	
Paid	80033-03	71,426.05	XXXXXXXXXX
Outstanding, December 31, 2018	80033-04	261,487.88	XXXXXXXXXX
		332,913.93	332,913.93
2019 Loan Maturities *		80033-05	\$ 72,861.73
2019 Interest on Loans*		80033-06	\$ 4,867.26
Total 2019 Debt Service for Green Acres Loan*		80033-13	\$ 77,728.99
LOAN - N/A			
Outstanding, January 1, 2018	80033-07	XXXXXXXXXX	
Issued	80033-08	XXXXXXXXXX	
Paid	80033-09		XXXXXXXXXX
Outstanding, December 31, 2018	80033-10		XXXXXXXXXX
2019 Loan Maturities		80033-11	\$
2019 Interest on Loans		80033-12	\$
Total 2019 Debt Service for Green Acres Loan		80033-13	\$

LIST OF LOANS ISSUED DURING 2018 N/A

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS - N/A

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80034-01	XXXXXXXX	
Paid	80034-02	XXXXXXXX	
Outstanding, December 31, 2018	80034-03	XXXXXXXX	
2019 Bond Maturities - Term Bonds	80034-04	\$	
2019 Interest on Bonds *	80034-05	\$	

TYPE I SCHOOL SERIAL BOND - N/A

Outstanding, January 1, 2018	80034-06	XXXXXXXX	
Issued	80034-07	XXXXXXXX	
Paid	80034-08	XXXXXXXX	
Outstanding, December 31, 2018	80034-09	XXXXXXXX	
2019 Interest on Bonds*	80034-10	\$	
2019 Bond Maturities - Serial Bonds	80034-11	\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$	

LIST OF BONDS ISSUED DURING 2018

N/A

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate

2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY - N/A

Outstanding
Dec. 31, 2018
2019 Interest
Requirement

1. Emergency Notes	80036-	\$
2. Special Emergency Notes	80037-	\$
3. Tax Anticipation Notes	80038-	\$
4. Interest on Unpaid State and County Taxes	80039-	\$
5.	\$	\$
6.	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.	Acquisition of Real Property - St. John's Drive (Ord. 3-08)***	1,000,000.00	5/29/2008	110,000.00	5/17/2019	3.00%	13,000.00	3,300.00	5/17/2019
2.	Varoius Capital Improvements (Ord. 2-11)	246,600.00	5/26/2011	110,057.33	5/17/2019	3.00%	20,000.00	3,302.00	5/17/2019
3.	Various Capital Improvements (Ord. 3-12)	755,550.00	5/25/2012	615,928.00	5/17/2019	3.00%	30,000.00	18,478.00	5/17/2019
4.	Various Capital Improvements (Ord. 4-13)	748,650.00	5/22/2013	658,650.00	5/17/2019	3.00%	39,000.00	19,760.00	5/17/2019
5.	Various Capital Improvements (Ord. 3-14)	373,250.00	5/22/2014	312,114.67	5/17/2019	3.00%	18,000.00	9,364.00	5/17/2019
6.	Various Capital Improvements (Ord. 3-14)	346,750.00	5/17/2018	346,750.00	5/17/2019	3.00%	13,000.00	10,403.00	5/17/2019
7.	Various Capital Improvements (Ord. 2-15)	75,000.00	5/17/2017	75,000.00	5/17/2019	3.00%	2,000.00	2,250.00	5/17/2019
8.	Various Capital Improvements (Ord. 9-15)	824,824.58	5/18/2016	824,824.58	5/17/2019	3.00%	33,000.00	24,745.00	5/17/2019
9.	Various Capital Improvements (Ord. 9-15)	125,175.42	5/17/2017	125,175.42	5/17/2019	3.00%	7,000.00	3,756.00	5/17/2019
10.	Various Capital Improvements (Ord. 11-16)	375,000.00	5/17/2017	375,000.00	5/17/2019	3.00%	5,000.00	11,250.00	5/17/2019
11.	Road Improvements (Ord. 6-17)	427,500.00	5/17/2018	427,500.00	5/17/2019	3.00%	23,000.00	12,825.00	5/17/2019
12.	Various Capital Improvements (Ord. 12-17)	286,000.00	5/17/2018	286,000.00	5/17/2019	3.00%	29,000.00	8,580.00	5/17/2019
13.									
14.									
Total		5,584,300.00		4,267,000.00			232,000.00	128,013.00	

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

80051-01

80051-02

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

* "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 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

*** To be Paid by Open Space Trust

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES - N/A

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		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 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing must be submitted with this statement.
** Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS - N/A

Purpose	Amount of Lease Obligation Outstanding 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018		2018 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
SEE SHEET 35A								
70000								

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

TOWNSHIP OF CHESTER
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Ordinance		Balance December 31, 2017		Funding Source	2018 Authorizations	Expended	Cancelled	Balance December 31, 2018	
		Date	Amount	Funded	Unfunded		Deferred Charges to Future Taxation- Unfunded			Funded	Unfunded
06-07	Environmental Commission	03/16/07	\$ 22,000.00	2,863.66				\$ 70.52		2,793.14	
03-12; 06-12; 02-13; 08-13 ; 04-13;	Various Capital Improvements	08/27/13	1,084,000.00		4,768.25			4,768.25			
11-13	Various Capital Improvements	04/23/13	1,246,620.00		2,335.89			225.89			2,110.00
03-14	Various Capital Improvements	04/14/14	837,000.00		268,783.37			16,657.19	1,202.94	\$ -	250,923.24
09-15	Various Capital Improvements	08/25/15	1,004,000.00		171,980.47			145,643.66	535.06		25,801.75
02-16	Various Capital Improvements	02/01/16	16,000.00	16,000.00				311.00		15,689.00	
10-16	Various Capital Improvements	06/28/16	175,000.00	2,142.17				137.12		2,005.05	
11-16	Various Capital Improvements	07/26/16	395,500.00		84,525.88			51,725.87			32,800.01
12-16	Cold Hill Resurfacing Project	07/12/16	270,000.00	95,311.26				2,234.18	93,077.08		
07-17	Various Capital Improvements	05/23/17	130,000.00	53,543.81				35,369.65		18,174.16	
06-17	Road Improvements	05/23/17	450,000.00		224,906.91			224,906.91			
12-17	Various Capital Improvements	11/28/17	340,000.00	48,068.63	286,000.00			210,797.93			123,270.70
05-18	Various Capital Improvements	05/14/18	372,000.00			372,000.00		145,679.03		226,320.97	
07-18	Various Capital Improvements	05/14/18	1,060,000.00			220,000.00	840,000.00	860,676.68			199,323.32
08-18	Acquisition of Fire Truck	05/22/18	350,000.00			46,000.00	304,000.00			46,000.00	304,000.00
09-18	Union School House Resurfacing Project	06/11/18	350,000.00			350,000.00		21,991.25		328,008.75	
20-18	Milling & Paving Corey Lane	11/27/18	320,000.00			320,000.00		270.00		319,730.00	
				\$ 217,929.53	\$ 1,043,300.77	\$ 1,308,000.00	\$ 1,144,000.00	\$ 1,721,465.13	\$ 94,815.08	\$ 958,721.07	\$ 938,229.02

Capital Improvement Fund	\$ 577,000.00	Cancellations Credited to:	
Capital Fund Balance	\$ 83,000.00	Capital Fund Balance	\$63,304.87
Due from DOT	\$ 512,000.00	DOT Cold Hill Receivable	\$31,510.21
Deferred Charges Unfunded	1,144,000.00		<u>\$94,815.08</u>
Ralston Playground Trust	28,000.00		
Due from Junior Womens Group	70,000.00		
Reserve for Building Repairs	38,000.00		
	<u>2,452,000.00</u>		

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	246,347.65
Received from 2018 Budget Appropriation *	XXXXXXXXXX	355,600.00
Transfer from 2017 Appropriation Reserves	XXXXXXXXXX	100,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	-
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
	-	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04 \$ 577,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018	80031-05 124,947.65	XXXXXXXXXX
	701,947.65	701,947.65

* The full amount of the 2018 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 PAYMENT ON IMPROVEMENTS N/A

	Debit	Credit
Balance January 1, 2018	80030-01 XXXXXXXXXX	
Received from 2018 Budget Appropriation *	80030-02 XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	80030-03 XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04	XXXXXXXXXX
Balance December 31, 2018	80030-05	XXXXXXXXXX

* The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2018
AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
05-18 Various Capital Improvements	372,000.00		372,000.00	372,000.00
07-18 Various Capital Improvements	1,060,000.00	840,000.00	220,000.00	84,000.00
08-18 Acquisition of Fire Truck	350,000.00	304,000.00	46,000.00	46,000.00
09-18 Union School House Resurfacing	350,000.00		350,000.00	20,000.00
20-18 Milling & Paving Corey Lane	320,000.00		320,000.00	55,000.00
Total	80032-00 2,452,000.00	1,144,000.00	1,308,000.00	577,000.00

Capital Improvement Fund	\$ 577,000.00
Capital Fund Balance	\$ 83,000.00
Due from DOT	\$ 512,000.00
Ralston Playground Trust	\$ 28,000.00
Due from Junior Womens Group	\$ 70,000.00
Reserve for Building Repairs	\$ 38,000.00
	\$ 1,308,000.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" in 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 - 2018

	Debit	Credit
Balance January 1, 2018	80029-01	XXXXXXXXXX23,649.19
Premium on Sale of BAN's	XXXXXXXXXX	
Capital Reserves Cancelled	XXXXXXXXXX	
Improvement Authorizations Cancelled	XXXXXXXXXX	63,304.87
Cancellation of Accounts Receivable		
Appropriated to Finance Improvement Authorizations	80029-02	XXXXXXXXXX83,000.00
Appropriated to 2018 Budget Revenue	80029-03	XXXXXXXXXX
Balance December 31, 2018	80029-04	3,954.06XXXXXXXXXX86,954.06

BONDS ISSUED WITH A COVENANT OR COVENANTS - N/A

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,
P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;
Outstanding December 31, 2018
2. Amount of Cash in Special Trust Fund as of December 31, 2018 (Note A)
4. Amount of Interest on Bonds with a
Covenant - 2019 Requirement
5. Total of 3 and 4 - Gross Appropriation
6. Less Amount of Special Trust Fund to be Used
7. Net Appropriation Required

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2018 appropriation column.

IMPORTANT!

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211 P.L. 1981)

A

- | | | |
|---|----|---------------|
| 1. Total Tax Levy for the Year 2018 was | \$ | 39,775,287.33 |
| 2. Amount of Item 1 Collected in 2018 (*) | \$ | 39,425,972.20 |
| 3. Seventy (70) percent of Item 1 | \$ | 27,842,701.13 |
- (*) Including prepayments and overpayments applied.

५.

1. Did any maturities of bonded obligations or notes fall due during the year 2018?
- Answer YES or NO _____ YES _____
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2018?
- 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 2019 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

1. Cash Deficit 2017		NONE
2. 4% of 2017 Tax Levy for all purposes:		
Levy-- \$	=	\$
3. Cash deficit 2018		NONE
4. 4% of 2018 Tax Levy for all purposes:		
Levy-- \$	=	\$

	<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
E.				

1. State Taxes	\$ _____	_____	_____
2. County Taxes	\$ _____	\$ _____	\$ _____
3. Amounts due Special Districts	\$ _____	_____	\$ _____
4. Amounts due Districts for Local School Tax	\$ _____	\$ _____	\$ _____

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

NOTE - Sheets 41 through 68 have been removed as there are no Utilities

NOTE:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2018 , please observe instructions on Sheet 2.

POST CLOSING TRIAL BALANCE - N/A
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY

EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2018

[illegible]

(Do not crowd - add additional sheets)

**ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEDGED TO LIABILITIES AND SURPLUS - N/A**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	RECEIPTS					Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

* Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2018

BUDGET REVENUES - N/A

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated	91301-		-
Surplus Anticipated with Prior Written Consent of Director of Local Government	91302-		-
Rents	91303-		-
Fire Hydrant Services	91304-		-
Miscellaneous	91305-		-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
			-
			-
			-
Subtotal			-
Deficit (General Budget) **	91306-		-
	91307-	-	-

** 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 - N/A

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

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".

RESULTS OF 2018 OPERATIONS - WATER UTILITY - N/A

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXXX	
Deficit in Anticipated revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXX
	-	-

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY - N/A

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	
Excess Resulting from 2018 Operations	XXXXXXXX	
Amount Appropriated in the 2018 Budget - Cash		XXXXXXXX
Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
		XXXXXXXX
Balance December 31, 2018		XXXXXXXX
	-	-

ANALYSIS OF BALANCE DECEMBER 31, 2018
(FROM WATER UTILITY - TRIAL BALANCE) - N/A

Cash	80014-06	
Investments	80014-07	
Interfund Accounts Receivable		
Sub Total		-
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	-
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		-

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2019 BUDGET
* 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 - N/A

Balance December 31, 2017 \$ _____

Increased by:

Water Rents Levied \$ _____

Decreased by:

Collections \$ _____

Overpayments Applied \$ _____

Transfer to Water Liens \$ _____

Other \$ _____

\$ _____

Balance December 31, 2018 \$ _____

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2017 \$ _____

Increased by:

Transfers from Accounts Receivable \$ _____

Penalties and Costs \$ _____

Other \$ _____

\$ _____

Decreased by:

Collections \$ _____

Other \$ _____

\$ _____

Balance December 31, 2018 \$ _____

DEFERRED CHARGES **-MANDATORY CHARGES ONLY-** **WATER UTILITY FUND -N/A**

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

	Amount Dec. 31, 2018 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Caused By				
1. Emergency Authorization - *	\$	\$	\$	\$
2.	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

* 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 - N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED - N/A

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2019
1.			\$	
2.			\$	
3.			\$	
4.			\$	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS - N/A

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Bond Maturities - Assessment Bonds			
2019 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS - N/A			
Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Bond Maturities - Capital Bonds			
2019 Interest on Bonds *		\$ -	

INTEREST ON BONDS - WATER UTILITY BUDGET - N/A

2019 Interest on Bonds (*Items)	\$ -	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ -	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2019	\$ -	
Required Appropriation 2019		\$ -

LIST OF BONDS ISSUED DURING 2018

N/A

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

SCHEDULE OF BONDS ISSUED AND OUTSTANDING **AND 2019 DEBT SERVICE FOR BONDS - N/A**

WATER UTILITY _____ LOAN				
Source	Debit	Credit	2019 Debt Service	
Outstanding, January 1, 2018	XXXXXXXXXX			
Issued	XXXXXXXXXX			
Paid		XXXXXXXXXX		
Outstanding, December 31, 2018		XXXXXXXXXX		
2019 Loan Maturities				
2019 Interest on Loans *				
WATER UTILITY _____		LOAN - N/A		
Outstanding, January 1, 2018	XXXXXXXXXX			
Issued	XXXXXXXXXX			
Paid		XXXXXXXXXX		
Outstanding, December 31, 2018		XXXXXXXXXX		
2019 Loan Maturities				
2019 Interest on Loans *				
				\$ -

INTEREST ON LOANS - WATER UTILITY BUDGET - N/A				
2019 Interest on Loans (*Items)			\$ -	
Less: Interest Accrued to 12/31/2018 (Trial Balance)			\$ -	
Subtotal			\$ -	
Add: Interest to be Accrued as of 12/31/2019			\$ -	
Required Appropriation 2019				\$ -

LIST OF LOANS ISSUED DURING 2018				
N/A				
Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES) - N/A

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		
						For Principal	For Interest * *	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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 clarification of "Original Date of Issue".

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2019 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2019	\$ -
Required Appropriation - 2019	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES - N/A

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest * *	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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, 2014 or prior must be appropriated in full in the 2019 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS - N/A

Purpose	Amount of Lease Obligation Outstanding 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND) - N/A

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018		2018 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Total	70000-							

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 - N/A

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXXXX	
Received from 2018 Budget Appropriation *	XXXXXXXXXXXX	
Received from 2018 Emergency Appropriation *	XXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXXXX
	-	-

* The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITIES ONLY - N/A

[illegible]

YEAR - 2018

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
Premium on Bond Sale And Note Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX
	-	-

POST CLOSING

TRIAL BALANCE SEWER EAST UTILITY FUND

AS AT DECEMBER 31, 2018

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Sewer East Utility Operating Fund:		
Cash and Cash Equivalents	99,683.87	
Receivables and Other Assets with Full Reserves:		
Consumer Accounts Receivable	13,594.91	
Appropriation Reserves:		
Unencumbered		4,607.84
Encumbered		897.40
Prepaid Sewer Rents		883.32
Accrued Interest on Bonds and Loans		25,997.27
		32,385.83 "C"
Reserve for Receivables		13,594.91
Fund Balance		67,298.04
Totals	113,278.78	113,278.78

(Do not crowd - add additional sheets)

POST CLOSING

TRIAL BALANCE SEWER EAST UTILITY FUND

AS AT DECEMBER 31, 2018

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Sewer East Utility Capital Fund:		
Estimated Proceeds of Bonds and Notes Authorized	1,284,676.00	
Bonds and Notes Authorized but not Issued		1,284,676.00
Cash and Cash Equivalents	54,392.51	
FEMA Grant Receivable	88,500.00	
NJEIT Receivable	243,838.00	
Fixed Capital	3,592,706.77	
Fixed Capital Authorized but Uncomplete	5,159,050.00	
Due to General Capital Fund		100,000.00
Improvement Authorizations		
Funded		612,393.19
Unfunded		957,824.00
Serial Bonds Payable		1,025,000.00
NJEIT Payable		3,653,069.53
Sewer Capital Improvement Fund		869.25
Reserve for Amortization		2,567,706.77
Reserve for Deferred Amortization		221,304.47
Capital Fund Balance		320.07
Totals	10,423,163.28	10,423,163.28

ANALYSIS OF SEWER EAST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS - N/A
PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	RECEIPTS					Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
N/A								
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

* Show as red figure

SCHEDULE OF SEWER EAST UTILITY BUDGET - 2018

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated	01	20,560.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	02		
Rents	362,000.25	362,391.71	391.46
Misc Revenues	1,000.00	4,015.09	3,015.09
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal			
Deficit (General Budget) **	06		
	07	383,560.25	386,966.80
			3,406.55

** 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 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	383,560.25
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	383,560.25
Add: Overexpenditures (see footnote)	-
Total Appropriations and Overexpenditures	383,560.25
Deduct Expenditures:	
Paid or Charged	347,999.14
Reserved	4,607.84
Surplus (General Budget) **	
Total Expenditures	352,606.98
Unexpended Balances Canceled (see footnote)	30,953.27

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".

STATEMENT OF 2018 OPERATION
SEWER EAST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 Sewer East 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: N/A

Revenue Realized:			
Budget Revenue (Not Including "Deficit" (General Budget))			
Miscellaneous Revenue Not Anticipated			
2017 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:			
Appropriations (Not Including "Surplus (General Budget)")			
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2003 Operation" ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2003 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)			

SECTION 2:

The following Item of "2017 Appropriation Reserves Canceled in 2018" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from theGeneral Budget of 2017 for an Anticipated Deficit in the Water and Sewer Utility for 2017:

2017 Appropriation Reserves Canceled in 2018	31,463.66	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If non, enter "None"	-	
* Excess (Revenue Realized)		31,463.66

** Items must be shown in same amount on Sheet 58.

RESULTS OF 2018 OPERATIONS - SEWER EAST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	3,406.55
Unexpended Balances of Appropriations - Debt Service	XXXXXXXX	30,953.27
Miscellaneous Revenue Not Anticipated	XXXXXXXX	-
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXXX	31,463.66
Deficit in Anticipated revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	65,823.48	XXXXXXXX
	65,823.48	65,823.48

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - SEWER EAST UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	22,034.56
Excess Resulting from 2018 Operations	XXXXXXXX	65,823.48
Amount Appropriated in the 2018 Budget - Cash	20,560.00	XXXXXXXX
Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
		XXXXXXXX
Balance December 31, 2018	67,298.04	XXXXXXXX
	87,858.04	87,858.04

ANALYSIS OF BALANCE DECEMBER 31, 2018 (SEWER EAST UTILITY - TRIAL BALANCE)

Cash	80014-06	99,683.87
Investments	80014-07	
Interfund Accounts Receivable		
Sub Total		99,683.87
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	32,385.83
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	67,298.04
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		67,298.04

MAY NOT BE ANTICIPATED AS NON CASH SURPLUS IN 2019 BUDGET

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

SCHEDULE OF SEWER EAST UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2017 \$ 6,036.43

Increased by:

Sewer Rents Levied \$ 369,976.00

Decreased by:

Collections \$ 356,309.36

Prepays Applied \$ 6,082.35

Cancelled by Resolution \$ 25.81

Other \$ 362,417.52

Balance December 31, 2018 \$ 13,594.91

SCHEDULE OF SEWER EAST UTILITY LIENS - N/A

Balance December 31, 2017 \$ _____

Increased by:

Transfers from Accounts Receivable \$ _____

Penalties and Costs \$ _____

Other \$ _____

\$ _____

Decreased by:

Collections \$ _____

Other \$ _____

Balance December 31, 2018 \$ _____

DEFERRED CHARGES **-MANDATORY CHARGES ONLY- N/A** **SEWER EAST UTILITY FUND**

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

	Amount Dec. 31, 2018 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Caused By				
1. Emergency Authorization - *	\$	\$	\$	\$
2.	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

* 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 - N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED - N/A

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2019
1.			\$	
2.			\$	
3.			\$	
4.			\$	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR BONDS

SEWER EAST UTILITY ASSESSMENT BONDS - N/A

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXXXX	

2019 Bond Maturities - Assessment Bonds

2019 Interest on Bonds *			
--------------------------	--	--	--

SEWER EAST UTILITY CAPITAL BONDS

Outstanding, January 1, 2018	XXXXXXXXXX	1,050,000.00	
Issued	XXXXXXXXXX		
Paid	25,000.00	XXXXXXXXXX	
Outstanding, December 31, 2018	1,025,000.00	XXXXXXXXXX	
	1,050,000.00	1,050,000.00	

2019 Bond Maturities - Capital Bonds

2019 Interest on Bonds *	\$	34,081.26	\$ 25,000.00
--------------------------	----	-----------	--------------

INTEREST ON BONDS - SEWER EAST UTILITY BUDGET

2019 Interest on Bonds (*Items)	\$	34,081.26	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$	11,391.54	
Subtotal	\$	22,689.72	
Add: Interest to be Accrued as of 12/31/2019	\$	11,224.42	
Required Appropriation 2019			\$ 33,914.14

LIST OF BONDS ISSUED DURING 2017 - N/A

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS

SEWER EAST UTILITY LOAN - Capital

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXXXX	4,042,176.00	
Issued	XXXXXXXXXX	3,715,324.00	
Loans Refinanced	4,042,176.00		
Paid	62,254.47	XXXXXXXXXX	
Outstanding, December 31, 2018	3,653,069.53	XXXXXXXXXX	
	7,757,500.00	7,757,500.00	
2019 Loan Maturities*			\$ 113,381.70
2019 Interest on Loans *		\$ 34,843.74	
SEWER EAST UTILITY LOAN - N/A			
Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018	-	XXXXXXXXXX	
	-	-	
2019 Loan Maturities			
2019 Interest on Loans *			

INTEREST ON LOANS - SEWER EAST UTILITY BUDGET

2019 Interest on Loans (*Items)	\$ 34,843.74	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ 14,605.73	
Subtotal	\$ 20,238.01	
Add: Interest to be Accrued as of 12/31/2019	\$ 14,186.55	
Required Appropriation 2019		\$ 34,424.56

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
I-Bank Loan	20,000.00	945,000.00	5/22/2018	5.0000%
Trust Loan	93,381.70	2,770,324.00	5/22/2018	0.0000%

DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES) - N/A

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		
						For Principal	For Interest * *	
1.							-	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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 clarification of "Original Date of Issue".

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER & SEWER UTILITY BUDGET	
2019 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2019	
Required Appropriation - 2019	\$ -

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES - N/A

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest * *	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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, 2014 or prior must be appropriated in full in the 2019 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS - N/A

Purpose	Amount of Lease Obligation Outstanding 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

Sheet 66

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

SEWER EAST UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	10,869.25
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	10,000.00	XXXXXXXXXX
		XXXXXXXXXX
	869.25	XXXXXXXXXX
Balance December 31, 2018	10,869.25	10,869.25

SEWER EAST UTILITY CAPITAL FUND - N/A
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018	-	XXXXXXXXXX

* The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

SEWER EAST UTILITY FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 2018
AND
DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
12-18 Improvements to Collection Sys	10,000.00			10,000.00
	10,000.00	-	-	10,000.00

SEWER EAST UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2018

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	320.07
Premium on Bond Sale And Note Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXXXX
Balance December 31, 2018	320.07	XXXXXXXXXX
	320.07	320.07

POST CLOSING

TRIAL BALANCE - SEWER WEST UTILITY FUND

AS AT DECEMBER 31, 2018

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Sewer West Utility Operating Fund:		
Cash and Cash Equivalents	33,964.29	
Receivables With Full Reserves:		
Consumer Account Receivable	3,325.62	
Appropriation Reserves:		
Encumbered		400.00
Unencumbered		2,833.48
Prepaid Sewer Rents		8,706.57
Due Current Fund Prior Year Operating Deficit		8,000.00
		19,940.05
Reserve for Receivables		3,325.62
Fund Balance		14,024.24
	37,289.91	37,289.91

"C"

POST CLOSING

TRIAL BALANCE - SEWER WEST UTILITY FUND

AS AT DECEMBER 31, 2018

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Sewer West Utility Capital Fund:		
Estimated Proceeds of Bonds and Notes Authorized	-	
Bonds and Notes Authorized but not Issued		-
Cash and Cash Equivalents	1,636.31	
FEMA Grant Receivable	66,400.00	
Fixed Capital	2,075,544.98	
Fixed Capital Authorized but Uncomplete	96,400.00	
Improvement Authorizations:		
Funded		
Unfunded		41,036.31
Reserve for Amortization		2,075,544.98
Reserve for Deferred Amortization		96,400.00
Due to/from General Capital		7,000.00
Capital Improvement Fund		20,000.00
Totals	2,239,981.29	2,239,981.29

**POST CLOSING TRIAL BALANCE -
SEWER WEST UTILITY ASSESSMENT TRUST FUND - N/A**

IF MORE THAN ONE UTILITY

EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2018

[illegible]

(Do not crowd - add additional sheets)

**ANALYSIS OF SEWER WEST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEDGED TO LIABILITIES AND SURPLUS - N/A**

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2014	Cash Receipts					Cash Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

* Show as red figure

SCHEDULE OF SEWER WEST UTILITY BUDGET - 2018

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated	SEWER 01	-	
Surplus Anticipated with Prior Written Consent of Director of Local Government	SEWER 02		
Sewer Rents	127,000.00	138,174.66	11,174.66
Deficit (General Budget)	-	-	
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal	127,000.00	138,174.66	11,174.66
Deficit (General Budget) **	SEWER 06		
	SEWER 07	127,000.00	138,174.66
			11,174.66

** 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 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	127,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	127,000.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	127,000.00
Deduct Expenditures:	
Paid or Charged	124,166.52
Reserved	2,833.48
Surplus (General Budget) **	
Total Expenditures	127,000.00
Unexpended Balances Canceled (see footnote)	-0-

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".

STATEMENT OF 2018 OPERATION -N/A

SEWER WEST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2017 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: - N/A

Revenue Realized:			
Budget Revenue (Not Including "Deficit" (General Budget))			
Miscellaneous Revenue Not Anticipated			
2016 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:			
Appropriations (Not Including "Surplus (General Budget)")			
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2017 Operation" ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2011 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)			

SECTION 2:

The following Item of 2016 Appropriation Reserves cancelled in 2017 is due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2016 for an Anticipated Deficit in the Sewer Utility for 2016

2016 Appropriation Reserves Canceled in 2016		
Less: Anticipated Deficit in 2016 Budget - Amount Received and Due from Current Fund - If none, enter "None"		-
* Excess (Revenue Realized)		-

** Items must be shown in same amount on Sheet 58.

RESULTS OF 2018 SEWER WEST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	11,174.66
Unexpended Balance of 2017 Budget Appropriations	XXXXXXXXXX	8,124.82
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	348.81
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXXXXX	-
Deficit in Anticipated Revenue	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	19,648.29	XXXXXXXXXX
	19,648.29	19,648.29

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - SEWER WEST UTILITY

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	2,375.95
Excess Resulting from 2018 Operations	XXXXXXXXXX	19,648.29
Amount Appropriated in 2018 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2017 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
D Due to Current Fund	8,000.00	XXXXXXXXXX
Balance December 31, 2018	14,024.24	XXXXXXXXXX
	22,024.24	22,024.24

ANALYSIS OF BALANCE DECEMBER 31, 2018 (FROM SEWER WEST UTILITY - TRIAL BALANCE)

Cash	80014-06	33,964.29
Investments	80014-07	
Interfund Accounts Receivable		
Sub Total		33,964.29
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	19,940.05
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	14,024.24
Other Assets Pledged to Surplus: *		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		14,024.24

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets would be also pledged to cash liabilities.

SCHEDULE OF SEWER WEST UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2017 \$ 2,588.13

Increased by:

Sewer Rents \$ 138,932.00

\$ 138,932.00

Decreased by:

Collections:

Sewer Rents \$ 136,088.41

Prepaid Applied \$ 2,086.25

Cancelled by Resolution \$ 19.85

Other \$ 138,194.51

Balance December 31, 2018 \$ 3,325.62

SCHEDULE OF SEWER WEST UTILITY LIENS - N/A

Balance December 31, 2017 \$

Increased by:

Transfers from Accounts Receivable \$

Penalties and Costs \$

Other \$

\$

Decreased by:

Collections \$

Other \$

Balance December 31, 2018 \$

DEFERRED CHARGES
-MANDATORY CHARGES ONLY- N/A
SEWER WEST UTILITY FUND

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

	Amount		Amount in		Amount		Balance as at Dec. 31, 2017
	Caused By	Dec. 31, 2016 per Audit Report	2017 Budget	Resulting 2017			
1.	Emergency Authorization - *	\$	\$	\$	\$		
2.		\$	\$	\$	\$		
3.		\$	\$	\$	\$		
4.		\$	\$	\$	\$		
5.		\$	\$	\$	\$		
6.		\$	\$	\$	\$		
7.		\$	\$	\$	\$		
8.		\$	\$	\$	\$		
9.		\$	\$	\$	\$		
10.		\$	\$	\$	\$		

* 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
	N/A	
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of 2018
1.			\$	
2.			\$	
3.			\$	
4.			\$	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS - N/A

SEWER WEST UTILITY ASSESSMENT BONDS

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXXXX	
2019 Bond Maturities - Assessment Bonds			
2019 Interest on Bonds *			
SEWER WEST UTILITY CAPITAL BONDS - N/A			
Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Matured			
Outstanding, December 31, 2018		XXXXXXXXXX	
2019 Bond Maturities - Capital Bonds			
2019 Interest on Bonds *		\$	\$

INTEREST ON BONDS SEWER WEST UTILITY BUDGET - N/A

2019 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2019	\$	
Required Appropriation 2019		\$

LIST OF BONDS ISSUED DURING 2018 - N/A

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS - N/A

SEWER WEST UTILITY LOAN

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXXXX	
2019 Loan Maturities			
2019 Interest on Loans *			
SEWER WEST UTILITY LOAN - N/A			
Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXXXX	
2019 Loan Maturities			
2019 Interest on Loans *			

INTEREST ON LOANS - SEWER WEST UTILITY BUDGET - N/A

2019 Interest on Loans (*Items)	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2019	
Required Appropriation 2019	\$

LIST OF LOANS ISSUED DURING 2018 - N/A

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR SEWER WEST UTILITY NOTES (OTHER THAN SEWER WEST UTILITY ASSESSMENT NOTES) - N/A

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		
						For Principal	For Interest * *	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Sheet 64.1
N/A

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 clarification of "Original Date of Issue".

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

INTEREST ON NOTES - WEST UTILITY BUI

2019 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2019	\$ -
Required Appropriation - 2019	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE FOR SEWER WEST UTILITY ASSESSMENT NOTES - N/A

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest * *	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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, 2016 or prior must be appropriated in full in the 2019 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

SCHEDULE OF SEWER WEST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS - N/A

Purpose	Amount of Lease Obligation Outstanding 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SEWER WEST CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018		2018 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded				Funded	Unfunded
8B-17 Sewer West Generator Replacement	88,848.01			47,811.70		41,036.31	
Total	70000-	88,848.01		47,811.70		41,036.31	

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

SEWER WEST UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	-
Received from 2018 Budget Appropriation *	XXXXXXXXXX	20,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	-	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018	20,000.00	XXXXXXXXXX
	20,000.00	20,000.00

SEWER WEST UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX

* The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

SEWER WEST UTILITY CAPITAL FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 2018
AND
DOWN PAYMENTS (N.J.S. 40A:2-11)
UTILITIES ONLY - N/A

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
Total	0.00	0.00	0.00	0.00

SEWER WEST UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS - N/A
YEAR 2018

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
Premium on Bond Sale And Note Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2015 Budget Revenue		XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2018

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

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UTILITIES ONLY

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