ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018
(UNAUDITED)

POPULATION LAST CENSUS 13,659
NET VALUATION TAXABLE 2018 2,256,475,000.00
MUNICODE 0257

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
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 of SADDLE BROOK, County of BERGEN

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

	Date	Examined By:		Remarks
1			Preliminary Check	
2			Examined	

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

Name _____

Title AUDITOR

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Raymond Carnevale, am the Chief Financial Officer, License # 0-0161, of the TOWNSHIP of SADDLE BROOK, County of BERGEN and that the statements annexed hereto and made 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 93 Market Street, Saddle Brook, NJ 07663

Phone Number 201-587-2906

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 REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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 Statements from the books of account and records made available to me by the TOWNSHIP **of** SADDLE BROOK **as of December 31, 2018 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 statements, I do not express an opinion on any of the post - closing trial balances, related statements and analyses. In connection with the agreed - upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statements for the year ended December 31, 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:

(Registered Municipal Accountant)

FERRAIOLI, WIELKOTZ, CERULLO & CUVA
(Firm Name)

401 WANAQUE AVE.
(address)

POMPTON LAKES, N.J. 07442
(address)

Certified by me

973-835-7900
(Phone Number)

This _____ day of _____, 2019

973-835-6631
(Phone Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for 2018 as required under N.J.A.C. 5:23-4.17.

Printed name: Anthony Ambrogio

Signature: _____

Certificate #: 006941

Date: _____

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 or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
9. The municipality has not applied for Extraordinary Aid for 2010.

The undersigned certifies that this municipality has complied in full 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 SADDLE BROOK

Chief Financial Officer: Raymond Carnevale

Signature: _____

Certificate #: 0161

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Township of Saddle Brook

Chief Financial Officer: Raymond Carnevale

Signature: _____

Certificate #: 0161

Date: _____

22-6002287
Fed I.D. #

TOWNSHIP OF SADDLE BROOK
Municipality

BERGEN
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2018

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$	$ 34,785.37	$

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 fiscal year starting 1/1/2015.

(1) Report expenditures from federal pass-through programs received directly from the 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 the 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 the state government.

_____ _____
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 SADDLE BROOK, County of BERGEN 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 _____

(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 2018 and filed with the County Board of Taxation on January 10, 2018 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ _____.

_____
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF SADDLE BROOK
MUNICIPALITY

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

Title of Account	Debit	Credit
Cash	5,694,350.72	
Change Fund	475.00	
	5,694,825.72	
Due From State of N.J. - Senior Cit. and Vets.	46,805.99	
Receivables with Full Reserves		
2018 Taxes	389,417.17	
Tax Title Liens	98,813.31	
Property Acquired for Taxes -		
Assessed Valuation	742,249.00	
Due From General Capital	1,107,336.82	
Due From Payroll Agency Account		
Due From Redemption Trust	1,487.63	
Due From Animal License Trust	4,245.28	
Due From OtherTrust	14,953.11	
Due From Payroll Net	6,900.00	
Due From escrow Trust	102.95	
Revenue Accounts Receivable	22,017.31	
Total Receivables With Full Reserves	2,387,522.58	
Deferred Charges: Overexp Approp Res	45742 -	
Overexpenditure of 2017 Budget	5,000.00	
Total Deferred Charges	5,000.00	
Due to Library		37,424.37
Due from/to Water Operating I Fund		
Due to General Capital Fund		
Tax Overpayments		25,338.71

DOES NOT AGREE TO SHEET 9

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

Title of Account	Debit	Credit	
Due County - Added Taxes		166.23	
Due State of NJ - DCA Training Fees		3,455.77	
Due State of NJ - Death Certificate Fees			
Due State of NJ - Marriage License Fees		500.00	
School taxes Payable			
Appropriation Reserves		1,314,851.85	
Reserve for Encumbrances		441,665.36	
Pre-Paid Taxes		577,697.03	
SpecialDue to Unemployment Trust		8,649.56	
Reserve for LOSAP			
Due to Saddle Brook 300 year Annniversary Trust			
		2,409,748.88	"C"
RESERVE FOR RECEIVABLES		2,387,522.58	
FUND BALANCE		3,336,882.83	+45,742
	8,134,154.29	8,134,154.29	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

POST CLOSING
TRIAL BALANCE - SUMMARY CURRENT FUND AND STATE AND FEDERAL GRANTS
AS AT DECEMBER 31, 2018

Title of Account		Debit	Credit
Cash	85001	**6,011,255.39**	
Taxes Receivable	85002	**389,417.17**	
Tax Title Liens	85003	**98,813.31**	
Foreclosed Property	85004	**742,249.00**	
Other Receivables	85007	**1,203,849.09**	
State and Federal Grants Receivable	85006	**0.00**	
Emergencies and Deferred Charges	85005	**5,000.00**	
Total Assets	85008	**8,450,583.96**	
Cash Liabilities	85009		**2,726,178.55**
Reserve for Receivables	85010		**2,387,522.58**
Fund Balance	85011		**3,336,882.83**
Total Liabilities, Reserves and Fund Balances	85012		**8,450,583.96**

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2018

Title of Accounts	Debit	Credit
	-	-

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2018

Title of Accounts	Debit	Credit
Cash	316,429.67	
State and Federal Grants Receivable		
Due from/to Current Fund		
Encumbrances Payable		
Unappropriated Reserves		34,675.01
Appropriated Reserves		281,754.66
	316,429.67	316,429.67

(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 Accounts	Debit	Credit
ANIMAL LICENSE TRUST FUND		
Cash	12,419.08	
Due to State		4.80
Due from/to Current Fund		4,245.28
Reserve for Animal License Expenditures		8,169.00
	12,419.08	12,419.08
OTHER TRUST FUNDS		
Cash:		
300th Anniversary	-	
Redemption Account	348,446.59	
Recreation	2,896.58	
Community Activities Fund	39,131.30	
Senior Center Donations	640.21	
Police Dept Donations	23,742.47	
Police Outside Duty	29,017.14	
Treasurer's Trust	166,777.06	
Escrow	1,046,695.43	
Public Defender	49,679.53	
Unemployment	107,708.39	
POAA	7,853.35	
Mount Laurel Trust	526,150.84	
Health Benefits Claims	74,854.46	
	-	-

(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 Accounts	Debit	Credit
OTHER TRUST FUNDS Cont...		
RESERVE FOR:		
300th Anniversary		-
Tax Title Lien Redemptions		46,958.96
Tax Title Lien Premiums		366,500.00
Recreation		2,896.58
Community Activities Fund		39,131.30
Senior Center Donations		640.21
Police Dept Donations		23,742.47
Police Outside Duty		29,017.14
Treasurer's Trust		85,323.95
Escrow		1,046,592.48
Public Defender		26,421.00
Due to State - VCCB		23,258.53
Unemployment		116,357.95
POAA		7,853.35
Mount Laurel Trust		526,150.84
Health Benefits Claims		74,854.46
DUE FROM/TO CURRENT FUND:		
Escrow		102.95
Redemption Trust		1,487.63
Police Outside Duty		
Treasurer's Trust		14,953.11
Unemployment	8,649.56	
	2,432,242.91	2,432,242.91

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2018	(1) $		
		x	25%
	(2) $		8.85
Municipal Public Defender Trust Cash Balance December 31, 2018	(3) $		26,421

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.

Amount in excess of the amount expended: 3 - (1 + 2) =..... $ 18,601

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Raymond Carnevale

Signature: _____

Certificate #: 0161

Date: _____

Schedule of Trust Fund Deposits and Reserves

	Purpose	Amount Dec. 31, 2017 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2018
1.	Animal License Trust	8,062.00	4,352.28	4,245.28	8,169.00
2.	Unemployment Compensation Trust	104,836.09	11,521.86	-	116,357.95
3.	Escrow	1,047,703.04	134,298.02	135,408.58	1,046,592.48
4.	Treasurers Trust	92,009.60	3,390.00	10,075.65	85,323.95
5.	Public Defender Fees	18,601.00	7,820.00	-	26,421.00
6.	Police Department Donations	22,984.24	758.23	-	23,742.47
7.	Community Project Donations	4,556.43	34,574.87		39,131.30
8.	Developers Fees - Housing Trust	567,117.57	2,527.05	43,493.78	526,150.84
9.	POAA	7,360.07	493.28	-	7,853.35
10.	Senior Center Donations	794.24	177.87	331.90	640.21
11.	Police Outside Duty Pay	26,321.19	232,302.67	229,606.72	29,017.14
12.	Recreation	1,535.44	2,861.14	1,500.00	2,896.58
13.	Self Insurance Programs	87,300.38	253,799.21	266,245.13	74,854.46
15.	Tax Title Lien	383,160.48	255,025.18	225,026.70	413,158.96
16.	300th Anniversary	29,139.66	107.00	29,246.66	-
17.					-
18.					-
19.					-
20.					-
21.					-
22.					-
23.					-
24.					-
25.		-			-
26.					-
27.					-
28.					-
29.					-
30.					-
31.					-
32.					-
33.					-
34.					-
35.					-
36					-
37.					-
38.					-
39.					-
40.					-
	Totals:	$ 2,401,481.43	$ 944,008.66	$ 945,180.40	$ 2,400,309.69

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Jan. 1, 2018	Receipts					Disbursements	Balance Dec. 31, 2018
		Assessment and Liens	Current Budget	Other				
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
***Less Assets "Unfinanced"**	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
	-	-	-	-	-	-	-	-

* Show as red figure

Sheet 7

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2018

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,149,761.50	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	2,149,761.50
Cash	2,855,434.19	
Grants Receivable	752,621.59	
NJEIT Loans Receivable	56,846.00	
Due from Water Capital Fund	848,477.82	
Expenditures without Appropriations	5,692.62	
Overexpenditure of Ord. 1617-16	14,584.81	
Deferred Charges to Future Taxation:		
Funded	15,066,162.13	
Unfunded	15,460,963.50	
Bond Anticipation Notes Payable		13,311,202.00
Serial Bonds Payable		14,074,400.00
NJ Infrastructure Trust Loans Payable		991,762.13
Improvement Authorizations:		
Funded		197,199.31
Unfunded		4,380,921.07
Capital Improvement Fund		81,741.71
Due to Current Fund		1,107,336.82

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2018

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	-	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	-
Reserve for:		
Mount Laurel Development		100,000.00
Non-Residential Development		5,962.00
Payment of Debt		148,318.96
Grants Receivable		355,000.00
Unappropriated State Grant		81,426.00
Fund Balance		225,512.66
	37,210,544.16	37,210,544.16

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	475.00	6,207,660.28	513,309.56	5,694,825.72
				-
Trust - Animal License		12,434.68	15.60	12,419.08
Trust - Other		2,436,768.13	13,174.78	2,423,593.35
Capital - General		3,393,969.23	538,535.04	2,855,434.19
Water - Operating		1,461,177.10	135,027.68	1,326,149.42
Water - Capital		101,351.84		101,351.84
Utility - Assessment				-
				-
Public Assistance * *				-
Federal and State Grants		316,429.67		316,429.67
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	475.00	13,929,790.93	1,200,062.66	12,730,203.27

* Include Deposit In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at JUNE 30, 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 JUNE 30, 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 prepares this Annual Financial Statement as certified to on Sheet 1 or 1 (a).

Signature: _____ **Title:** _____

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
Columbia Bank a/c no. 24805607	**6,524,089.95**
ANIMAL LICENSE TRUST FUND	
Columbia Bank a/c no. 24805641	**12,434.68**
OTHER TRUST FUND	
Columbia Bank a/c no. 8000965224 - 300th Anniversary	-
Columbia Bank a/c no. 24805700 - Community Development	-
Columbia Bank a/c no. 24806291 - Community & Activities Fund	**39,131.30**
Columbia Bank a/c no. 24805490 - Mount Laurel Trust	**528,961.96**
Columbia Bank a/c no. 24805548 - Unemployment	**107,708.39**
Columbia Bank a/c no. 24805559 - POAA	**7,853.35**
Columbia Bank a/c no. 24805674 - Police Donations	**23,742.47**
Columbia Bank a/c no. 24805685 - Police Outside Duty	**29,017.14**
Columbia Bank a/c no. 24805696 - Public Defender	**49,679.53**
Columbia Bank a/c no. 24806729 - Recreation	**2,896.58**
Columbia Bank a/c no. 24807597 - Redemption	**348,446.59**
Columbia Bank a/c no. 24805560 - Senior Center Donations	**640.21**
Columbia Bank a/c no. 24805766 - Health Benefit Claims	**74,854.46**
Columbia Bank a/c no. 24805537 - Treasurer's Trust	**166,777.06**
Columbia Bank a/c no. 22112509 - Escrow Checking	**21,067.05**
Columbia Bank a/c no. VARIOUS	**1,035,992.04**
GENERAL CAPITAL FUND:	
Columbia Bank a/c no. 24805629	**3,393,969.23**
WATER UTILITY FUND:	
Columbia Bank a/c no. 24805618 - Operating	**1,461,177.10**
Columbia Bank a/c no. 24805630 - Capital	**101,351.84**
	13,929,790.93

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Dec 31, 2017	2018 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Canceled	Balance Dec. 31, 2018
Body Armor Replacement Program		3,151.39		3,151.39		-
Recycling Tonnage Grant		15,958.68		15,958.68		-
Clean Communities Program		24,666.00		24,666.00		-
DDEF		965.10		965.10		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
	-					-
						-
						-
Sub Totals	-	44,741.17	-	44,741.17	-	-

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec 31, 2017	Transferred from 2018 Budget Appropriations		Transferred From Approp Reserves	Expended	Cancel		Balance Dec. 31, 2018
		Budget	Appropriations By 40a:4-87					
Body Armor Replacement Program								-
Recycling Tonnage Grant	103,063.20							103,063.20
Clean Communites Program	25,940.00							25,940.00
Drunk Driving Enforcement Fund	34,361.00							34,361.00
Alcohol Education & Rehabilitation Fund	677.39							677.39
Body Armor Replacement Program	79.00							79.00
Recycling Tonnage Grant	31,764.16							31,764.16
Clean Communites Program	3,271.46							3,271.46
Body Armor Replacement Program	2,857.44				2,398.63			458.81
Recycling Tonnage Grant	34,510.00							34,510.00
Clean Communites Program	1,819.16							1,819.16
Clean Communites Program	9,108.05							9,108.05
Body Armor Replacement Program	2,906.00							2,906.00
Recycling Tonnage Grant	21,442.00							21,442.00
Body Armor Replacement Program		3,151.39			2,398.62			752.77
Recycling Tonnage Grant		15,958.68			5,467.13			10,491.55
Clean Communities Program		24,666.00			24,520.99			145.01
DDEF		965.10						965.10
								-
Totals	271,798.86	44,741.17	-	-	34,785.37	-	-	281,754.66

Sheet 11

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2017	Transferred to 2018 Budget Appropriations			Received			Balance Dec. 31, 2018
		Budget	Appropriations By 40a:4-87					
Body Armor Replacement Program	3,151.39	3,151.39						-
Recycling Tonnage Grant	15,958.68	15,958.68						-
Clean Communities Program	24,666.00	24,666.00			23,604.71			23,604.71
DDEF	965.10	965.10						-
Firehouse Subs Grant					11,070.30			11,070.30
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	44,741.17	44,741.17	-	-	34,675.01	-	-	34,675.01

Sheet 12

*LOCAL DISTRICT SCHOOL TAX

		DEBIT	CREDIT
Balance December 31, 2017		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001- 00	xxxxxxxxxx	517,983.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85002- 00	xxxxxxxxxx	
Levy School Year July 1, 2018 - June 30, 2019		xxxxxxxxxx	
Levy Calendar Year		xxxxxxxxxx	33,074,732.00
Paid		33,592,715.00	
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
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		33,592,715.00	33,592,715.00

Must Include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		DEBIT	CREDIT
Balance December 31, 2017	85045- 00	xxxxxxxxxx	
2018 Levy:	81105- 00	xxxxxxxxxx	
Interest Earned		xxxxxxxxxx	
Expenditures			xxxxxxxxxx
Balance December 31, 2018	85046- 00		xxxxxxxxxx
		-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		DEBIT	CREDIT
Balance December 31, 2017		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85031- 00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85032- 00	xxxxxxxxxx	
Levy School Year July 1, 2018 - June 30, 2019		xxxxxxxxxx	
Levy Calendar Year		xxxxxxxxxx	
Paid			
Balance December 31, 2018		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85033- 00		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85034- 00		xxxxxxxxxx
		-	-

 # Must Include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

		DEBIT	CREDIT
Balance Dec 31, 2017		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85041- 00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85042- 00	xxxxxxxxxx	
Levy School Year July 1, 2018 - June 30, 2019		xxxxxxxxxx	
Levy Calendar Year		xxxxxxxxxx	
Paid			xxxxxxxxxx
Balance December 31, 2018		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85043- 00		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85044- 00		xxxxxxxxxx
		-	-

 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance December 31, 2017		xxxxxxxxxx	xxxxxxxxx
County Taxes	80003- 01	xxxxxxxxxx	0.60
Due County for Added and Omitted Taxes	80003- 02	xxxxxxxxxx	
Levy:		xxxxxxxxxx	xxxxxxxxx
General County	80003- 03	xxxxxxxxxx	5,274,058.56
County Library	80003- 04	xxxxxxxxxx	
County Health		xxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxx	234,081.96
Due County for Added and Omitted Taxes	80003- 05	xxxxxxxxxx	4,055.40
Paid		5,512,030.29	xxxxxxxxx
Balance December 31, 2018		xxxxxxxxxx	xxxxxxxxx
County Taxes		166.23	xxxxxxxxx
Due County for Added and Omitted Taxes			xxxxxxxxx
		5,512,196.52	5,512,196.52

SPECIAL DISTRICT TAXES

			DEBIT	CREDIT
Balance December 31, 2017		80003 - 06	xxxxxxxxxx	
Levy: (List Each Type of District Tax Separately - see Footnote)			xxxxxxxxxx	xxxxxxxxx
Fire -	81108 - 00		xxxxxxxxxx	xxxxxxxxx
Sewer -	81111 - 00		xxxxxxxxxx	xxxxxxxxx
Water -	81112 - 00		xxxxxxxxxx	xxxxxxxxx
Garbage -	81109 - 00		xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
Total Levy		80003 - 07	xxxxxxxxxx	-
Paid		80003 - 08		xxxxxxxxx
Balance December 31, 2018		80003 - 09	-	xxxxxxxxx
			-	-

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		DEBIT	CREDIT
Balance December 31, 2017	80004 - 01	xxxxxxxxxx	
State Library Aid Received	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

Balance December 31, 2017	80004 - 03	xxxxxxxxxx	xxxxxxxxxx
State Library Aid Received	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)

Balance December 31, 2017	80004 - 05	xxxxxxxxxx	
State Library Aid Received	80004 - 06	xxxxxxxxxx	xxxxxxxxxx
Expended	80004 - 13		xxxxxxxxxx
Balance December 31, 2018	80004 - 14		
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance December 31, 2017	80004 - 07	xxxxxxxxxx	
State Library Aid Received	80004 - 08	xxxxxxxxxx	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	80101-	800,000.00	800,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
Adopted Budget		3,286,190.81	3,686,862.86	400,672.05
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
				-
				-
Total Miscellaneous Revenue Anticipated	80103-	3,286,190.81	3,686,862.86	400,672.05
Receipts from Delinquent Taxes	80104-	425,000.00	382,157.92	(42,842.08)
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	17,852,460.63	xxxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxx
(c) Library Tax		797,548.00		
Total Amount to be Raised by Taxation	80107-	18,650,008.63	19,171,377.63	521,369.00
		23,161,199.44	24,040,398.41	879,198.97

ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108 - 00	xxxxxxxxxx	56,758,305.55
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxx
Local District School Tax	80109 - 00	33,074,732.00	xxxxxxxxx
Regional School Tax	80119 - 00		xxxxxxxxx
Regional High School Tax	80110 - 00		xxxxxxxxx
County Tax	80111 - 00	5,508,140.52	xxxxxxxxx
Due County for Added and Omitted Taxes	80112 - 00	4,055.40	xxxxxxxxx
Special District Taxes	80113 - 00		xxxxxxxxx
Municipal Open Space Tax	80120 - 00		xxxxxxxxx
Reserve for Uncollected Taxes	80114 - 00	xxxxxxxxxx	1,000,000.00
Deficit in Required Collection of Current Taxes (or)	80115 - 00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116 - 00	19,171,377.63	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117 - 00		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx	
		57,758,305.55	57,758,305.55

*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 allocated would apply to "Non - Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2018
(Continued)

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

Source		Budget	Realized	Excess or Deficit
				-
				-
				-

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		80012-01	23,161,199.44
2018 Budget - Added by N.J.S. 40A:4-87		80012-02	
Appropriated for 2018 (Budget Statement Item 9)		80012-03	23,161,199.44
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	23,161,199.44
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	23,161,199.44
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	20,765,825.02	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,000,000.00	
Reserved	80012-10	1,314,851.85	
Total Expenditures		80012-11	23,080,676.87
Unexpended Balances Canceled (see footnote)			80,522.57

FOOTNOTES - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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		
Total Expenditures		

RESULTS OF 2018 OPERATION
CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXXX	400,672.05
Delinquent Tax Collections	80013 - 02	XXXXXXXX	-
		XXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXX	521,369.00
Unexpended Balances of 2018 Budget Appropriations	80013 - 04	XXXXXXXX	80,522.57
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXX	87,152.90
Miscellaneous Revenues Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114 -	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120 -	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	80013 - 05	XXXXXXXX	576,240.03
Prior Years Interfunds Returned in 2018	80013 - 06	XXXXXXXX	405,202.14
		XXXXXXXX	
		XXXXXXXX	
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2018	80013 - 07	-	XXXXXXXX
Balance December 31, 2018	80013 - 08	XXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09		XXXXXXXX
Delinquent Tax Collections	80013 - 10	42,842.08	XXXXXXXX
			XXXXXXXX
Required Collections of Current Taxes	80013 - 11		XXXXXXXX
Interfund Advances Originating in 2018	80013 - 12	1,118,707.12	XXXXXXXX
Refund Prior Year Revenue			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	909,609.49	XXXXXXXX
		2,071,158.69	2,071,158.69

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

SOURCE	Amount Realized
Police	2,226.25
PILOT	4,236.84
Misc	40,706.25
Scrap Metal	2,444.90
Rental Concession	8,250.00
Unidentified	29,288.66
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	87,152.90

(.40)

SURPLUS - CURRENT FUND
YEAR 2018

		Debit	Credit
1. Balance July 1, 2018	80014 - 01	XXXXXXXX	3,227,273.74
2.		XXXXXXXX	
3. Excess Resulting from TY 2018 Operations	80014 - 02	XXXXXXXX	909,609.49
4. Amount Appropriated in the TY 2018 Budget - Cash	80014 - 03	800,000.00	XXXXXXXX
5. Amount Appropriated in TY 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04		XXXXXXXX
6.		338624.83	XXXXXXXX
7. Balance December 31, 2018	80014 - 05	3,336,883.23	XXXXXXXX
		4,136,883.23	4,136,883.23

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

Cash		80014 - 06	5,694,825.72
Investments		80014 - 07	
Sub Total			5,694,825.72
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014 - 08	2,409,748.88
Cash Surplus		80014 - 09	3,285,076.84
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	46,805.99	
Deferred Charges #	80014 - 12	5,000.00	
Cash Deficit #	80014 - 13		
Total Other Assets		80014 - 14	51,805.99
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS		80014 - 15	3,336,882.83

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON - CASH SURPLUS IN 2019 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2018 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	$ 57,246,773.35
or			
(Abstract of Ratables)		82113-00	
2. Amount of Levy Special District Taxes		82102-00	
3.Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00	$ 42,158.16
5a. Subtotal 2018 Levy	$ 57,288,931.51		
5b. Reductions due to tax appeals**	$		
5c. Total 2018 Tax Levy		82106-00	$ 57,288,931.51
6. Transferred to Tax Title Liens		82107-00	$ 2,745.04
7. Transferred to Foreclosed Property		82108-00	
8. Remitted, Abated or Canceled		82109-00	$ 138,463.75
9. Discount Allowed		82110-00	

10. Collected in Cash: In 2017	82121-00	$ 1,415,046.60	
In 2018 *	82122-00	$ 54,665,248.55	
Homestead Rebate		$ 536,682.01	
State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 141,328.39	
Total To Line 14	82111-00	$ 56,758,305.55	
11. Total Credits			$ 56,899,514.34
12. Amount Outstanding December 31, 2018		82120-00	$ 389,417.17

13. Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5)is 99.07%
82112-00

Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here ___ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 56,758,305.55
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	$ 56,758,305.55

Note A: In showing the above percentage the following should be noted: Where Item 5 shows $1,5000,000.00, and Item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 / $1,500,000.00 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 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 of the governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 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

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..... _____ %

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

	Debit	Credit
1. Balance July 1, 2018	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	35,198.42	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	25,250.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	109,500.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	8,078.39	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Disallowed By Tax Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	1,500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2018 Taxes	XXXXXXXX	
9. Received in Cash from State	XXXXXXXX	129,720.82
10.		
11.		
12. Balance December 31, 2018	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	46,805.99
Due To State of New Jersey	-	XXXXXXXX
	178,026.81	178,026.81

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

2018 Senior Citizens and Veterans Deductions Allowed

Line 2	25,250.00
Line 3	109,500.00
Line 4 & 5	8,078.39
Sub - Total	142,828.39
Less: Line 6 & 7	1,500.00
To Item 10, Sheet 22	141,328.39

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

	Debit	Credit
Balance December 31, 2017	XXXXXXXX	-
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
BUDGET APPROPRATION		250,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)	250,000.00	XXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
Balance December 31, 2018	-	XXXXXXXX
Taxes Pending Appeals *	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
	250,000.00	250,000.00

* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2018

Signature of Tax Collector

License # Date

ACCELERATED TAX SALE - CHAPTER 99

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, Item12) $ _____

B. Reserve for Uncollected Taxes Exclusion:
Amount Realized in Prior Year for
Receipts from Delinquent Taxes* $ _____
(sheet 26, Item 10)

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]

E. Net Reserve for Uncollected Taxes 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 _____% (item 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			535,058.32	XXXXXXXX
A. Taxes	83102 - 00	438,990.05	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83103 - 00	96,068.27	XXXXXXXX	XXXXXXXX
2. Canceled:			XXXXXXXX	XXXXXXXX
A. Taxes	83105 - 00		XXXXXXXX	56,832.13
B. Tax Title Liens	83106 - 00		XXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes	83108 - 00		XXXXXXXX	
B. Tax Title Liens	83109 - 00		XXXXXXXX	
4. Added Taxes	83110 - 00			XXXXXXXX
5. Added Tax Title Liens	83111 - 00			XXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104 - 00		XXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes	83107 - 00		(1)	XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXX	478,226.19
8. Totals			535,058.32	535,058.32
9. Balance Brought Down			478,226.19	XXXXXXXX
10. Collected:			XXXXXXXX	382,157.92
A. Taxes	83116 - 00	382,157.92	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83117 - 00		XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2018 Tax Sale	83118 - 00			XXXXXXXX
12. 2018 Taxes Transferred to Liens	83119 - 00		2,745.04	XXXXXXXX
13. 2018 Taxes	83123 - 00		389,417.17	XXXXXXXX
14. Balance December 31, 2018			XXXXXXXX	488,230.48
A. Taxes	83121 - 00	389,417.17	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83122 - 00	98,813.31	XXXXXXXX	XXXXXXXX
15. Totals			870,388.40	870,388.40

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No.10 divided by Item No. 9 is **79.91%**

17. Item No. 14 multiplied by percentage shown above is **$ 390,144.98** 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

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2018	84101 - 00	742,249.00	XXXXXXXX
2. Foreclosed or Deeded in 2018		XXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103 - 00		XXXXXXXX
4. Taxes Receivable	84104 - 00		XXXXXXXX
5A.	84102 - 00		XXXXXXXX
5B.	84105 - 00	XXXXXXXX	
6. Adjustment to Assessed Valuation	84106 - 00		XXXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXXX	
8. Sales		XXXXXXXX	XXXXXXXX
9. Cash *	84109 - 00	XXXXXXXX	
10. Contract	84110 - 00	XXXXXXXX	
11. Mortgage	84111 - 00	XXXXXXXX	
12. Loss on Sales	84112 - 00	XXXXXXXX	
13. Gain on Sales	84113 - 00		XXXXXXXX
14. Balance December 31, 2018	84114 - 00	XXXXXXXX	742,249.00
		742,249.00	742,249.00

CONTRACT SALES

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

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2018	84120 - 00		XXXXXXXX
21. 2018 Sales from Foreclosed Property	84121 - 00		XXXXXXXX
22. Collected *	84122 - 00	XXXXXXXX	
23.	84123 - 00	XXXXXXXX	
24. Balance December 31, 2018	84124 - 00	XXXXXXXX	-
		-	-

Analysis of Sale of Property:

Total Cash Collected in 2018 (84125 - 00)

Realized in 2018 Budget _____

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT,TRUST,AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 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 Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
1.	Overexpenditure of Appropriation Reserves	$ ~~37,886.63~~ 37,886.63	$ 37,886.63		$ 45742 -
2.					$ -
3.	Overexpenditure of Appropriations	$ 5,000.00			$ 5,000.00
4.	Expenditure w/o Appropriation			$ 5,692.62	$ 5,692.62
5.	Over-Expenditure of Ord. 1617-16			$ 14,584.81	$ 14,584.81
6.					$ -
7.					$ -
8.					$ -
9.					$ -
10.					$ -
11.					$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ECT. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec 31, 2017	REDUCED IN 2018		Balance Dec. 31, 2018
					By 2018 Budget	Canceled by Resolution	
							-
			-				-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
	Totals	-	-	-	-	-	-
				80025 - 00	80026 - 00		

she et 29

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

Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec 31, 2017	REDUCED IN 2018		Balance Dec. 31, 2018
					By 2018 Budget	Canceled by Resolution	
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
	Totals	-	-	-	-	-	-
					80027 - 00	80028 - 00	

she et 30

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

Chief Financial Officer

*** Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance June 30, 2018" must be entered here and then raised in the SFY 2019 budget.**

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033 - 01	XXXXXXXX	15,328,150.00	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	1,253,750.00	XXXXXXXX	
Refunded				
Outstanding, December 31, 2018	80033 - 04	14,074,400.00	XXXXXXXX	
		15,328,150.00	15,328,150.00	
2019 Bond Maturities - General Capital Bonds			80033 - 05	$ 1,321,300.00
2019 Interest on Bonds *		80033 - 06	$ 584,556.75	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2018	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Outstanding, December 31, 2018	80033 - 10	-	XXXXXXXX	
		-	-	
2019 Bond Maturities - Assessment Bonds			80033 - 11	
2019 Interest on Bonds *		80033 - 12		
Total "Interest on Bonds - Debt Service " (*Items)				$ 584,556.75

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0.00	0.00		

80033 - 14 80033 - 15

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

NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033 - 01	XXXXXXXX	1,091,696.21	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	99,934.08	XXXXXXXX	
Savings Credit (Principal)				
Outstanding, December 31, 2018	80033 - 04	991,762.13	XXXXXXXX	
		1,091,696.21	1,091,696.21	
2019 Loan Maturities - Infrastructure Trust Loans			80033 - 05	$ 98,210.09
2019 Interest on Loans *		80033 - 06	$ 26,350.00	
UNDERGROUND STORAGE TANK LOAN				
Outstanding January 1, 2018	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Loan Adjustment				
Outstanding, December 31, 2018	80033 - 10	-	XXXXXXXX	
		-	-	
2019 Loan Maturities - Underground Storage Tank Loans			80033 - 11	
2019 Interest on Underground Storage Tanks Loans *		80033 - 12	-	
Total "Interest on Loans - Debt Service " (*Items)				$ 26,350.00

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0.00	0.00		

80033 - 14 80033 - 15

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

TYPE 1 SCHOOL TERM BONDS

		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 1 SCHOOL SERIAL BOND

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 1 School Debt Service" (*Items)	80034 - 12			$ -

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035 -	$ -	$ -		

2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 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)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirements For Principal	2019 Budget Requirements For Interest **	Interest Computed to (Insert Date)
1.	Ord. 1429-07: Renovation & Expansion of Library	950,000.00	Nov. 9, 2010	400,000.00	May 30, 2019	3.00%	25,000.00	12,000.00	5/30/2019
2.	Ord. 1518-11: Various Sanitary Sewer Improvement	95,200.00	Nov. 8, 2011	85,000.00	May 30, 2019	3.00%	2,000.00	2,550.00	5/30/2019
3.	Ord. 1519-11: Replace Water Mains	938,000.00	Nov. 8, 2011	878,000.00	May 30, 2019	3.00%	12,000.00	26,340.00	5/30/2019
4.									
5.	Ord. 1537-12: Acq of Comm. & Signal Systems	114,200.00	Sept. 25, 2012	89,400.00	May 30, 2019	3.00%	6,200.00	2,682.00	5/30/2019
6.	Ord. 1542-12: Acq of Various Equipment & Vehicle	1,123,800.00	Aug. 28, 2013	920,850.00	May 30, 2019	3.00%	67,650.00	27,625.50	5/30/2019
7.	Ord. 1551-13: Township Wide Drainage Imps.	152,000.00	Aug. 28, 2013	136,250.00	May 30, 2019	3.00%	5,250.00	4,087.50	5/30/2019
8.	Ord. 1552-13: Various Sanitary Sewer System Imps.	95,000.00	Aug. 28, 2014	92,580.00	May 30, 2019	3.00%	1,210.00	2,777.40	5/30/2019
9.	Ord. 1559-13 Tax Appeal Refunding Bonds	2,375,000.00	Dec. 27, 2013	677,142.00	May 30, 2019	3.00%	340,000.00	20,314.26	5/30/2019
10.	Ord. 1560-13: Various Public Improvements	523,500.00	Aug. 28, 2014	450,900.00	May 30, 2019	3.00%	36,300.00	13,527.00	5/30/2019
11.	Ord. 1575-14: Various Public Improvements	447,000.00	Aug. 28, 2014	424,680.00	May 30, 2019	3.00%	11,160.00	12,740.40	5/30/2019
12.	Ord. 1575-14: Various Public Improvements	500,000.00	Jun. 3, 2015	475,000.00	May 30, 2019	3.00%	12,500.00	14,250.00	5/30/2019
13.	Ord. 1579-14: Various Public Improvements	1,295,000.00	Jun. 3, 2015	1,250,300.00	May 30, 2019	3.00%	44,700.00	37,509.00	5/30/2019
14.	Ord. 1605-15: Flood Mitigation Improvements	809,523.00	Jun. 2, 2017	809,523.00	May 30, 2019	3.00%		24,285.69	5/30/2019
15.	Ord. 1606-15: Various Public Improvements	594,405.00	Jun. 2, 2017	594,405.00	May 30, 2019	3.00%		17,832.15	5/30/2019
16.	Ord. 1632-17 Tax Appeal Refunding Bonds	2,100,000.00	Dec. 20, 2017	1,750,000.00	May 30, 2019	3.00%	350,000.00	23,625.00	5/30/2019
	Totals	12,112,628.00							

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.

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.

80051 - 01 80051 - 02

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ord. 1642-18: Acq. Of a Fire Truck and related Equip.	950,000.00	Jun. 1, 2018	944,672.00	May 30, 2019	3.00%		28,340.16	5/30/2019
2. Ord. 1639-18: Acq. Of an Ambulance and Pagers	95,200.00	Oct. 11, 2018	309,500.00	May 30, 2019	2.21%		4,369.97	5/30/2019
3. Ord. 1642-18: Acq. Of a Fire Truck and related Equip.	938,000.00	Oct. 11, 2018	1,547,000.00	May 30, 2019	2.21%		21,842.78	5/30/2019
4. Ord. 1643-18: 2018 Road Improvement Program	1,500,000.00	Oct. 11, 2018	1,476,000.00	May 30, 2019	2.21%		20,840.30	5/30/2019
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	15,595,828.00		13,311,202.00			913,970.00	317,539.11	

Sheet 33

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)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

80051 - 01 80051 - 02

Assessment Notes with an original date of issue of SFY 2006 or prior must be appropriated in full in the SFY 2019 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2018		2018 Authorizations	Expended	Cancelled	Balance - December 31, 2018	
	Funded	Unfunded				Funded	Unfunded
Ord. 1355/1378 Improvements to Veteran's Field	20,771.48			20,771.48			
Ord. 1429 Renovation & Expansion of Library	129,595.19	425,000.00		339,557.10			215,038.09
Ord. 1474 Oxford Avenue Phase III	16,297.22					16,297.22	
Ord. 1518-11 Various Sanitary Sewer Improvements		45,925.03		354.77			45,570.26
Ord. 1519-11 Replace Water Mains		108,831.48					108,831.48
Ord. 1537-12 Acquisition of Comm & Signal System		5,425.92		354.77			5,071.15
Ord. 1547-13 Veterans Field Barrier Free Improvements	10,948.00			10,948.00			
Ord. 1560-13 Various Public Improvements		12,807.72		354.77			12,452.95
Ord. 1574-14 Polling Place Improvements	105,195.78			51.75		105,144.03	
Ord. 1575-14 Various Public Improvements		188,060.00		131,986.64			56,073.36
Ord. 1579-14 Various Improvements to Veterans Field		328,027.66		328,027.66			(0.00)
Ord. 1605-15: Flood Mitigation Improvements		153,782.11		17,266.17			136,515.94
Ord. 1606-15: Various Public Improvements		453,722.00		12,136.79			441,585.21
Ord. 1613-16: Acq. of a Fire Truck & Firefighting Equip.		418,555.57		390,493.46			28,062.11
Ord. 1617-16: Sewer Improvements		9,522.31		9,522.31			(0.00)
Ord. 1623-17: Various Sanitary Sewer Force Main Repairs		246,001.04		11,773.07			234,227.97
Ord. 1627-17: Road Resurfacing, Curb Replacement &							
Repair/Replacement of Sanitary Sewere Lines		921,750.23		309,796.84			611,953.39
Ord. 1631-17: Various Public Improvements	14,184.54	295,000.00		72,194.50			236,990.04
Ord. 1632-17: Tax Appeal Refunding Ordinance		62,702.22		38,659.96			24,042.26
Total 70000 -							

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2018		2018 Authorizations	Expended	Cancelled	Balance - December 31, 2018	
	Funded	Unfunded				Funded	Unfunded
1639-18: Acquisition of Ambulance and Pagers			325,000.00	276,541.98			48,458.02
1641-18: Construction of Tri-Centennial Park			76,200.00	441.94		75,758.06	
1642-18: Acquisition of a Fire Truck and other related equipment for the Department			1,625,000.00	419,021.66			1,205,978.34
1643-18: 2018 Road Improvement Program			1,550,000.00	973,907.99			576,092.01
1647-18: Improvement of FairLawn Parkway, Phase I			410,000.00	16,021.51			393,978.49
Total 70000 -	296,992.21	3,675,113.29	3,986,200.00	3,380,185.12		197,199.31	4,380,921.07

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2018	80031 -01	xxxxxxxxxx	149,431.71
Received from 2018 Budget Appropriation *	80031 -02	xxxxxxxxxx	100,000.00
		xxxxxxxxxx	
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031 -03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031 -04	167,690.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2018	80031 -05	81,741.71	xxxxxxxxxx
		249,431.71	249,431.71

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

* 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	* Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
1639-18: Acquisition of Ambulance & Pagers	325,000.00	309,500.00	15,500.00	15,500.00
1641-18: Construction of Tri-Centennial Park	76,200.00		76,200.00	
1642-18: Acquisition of Fire Truck and other related equipment	1,625,000.00	1,546,810.00	78,190.00	78,190.00
1643-18: 2018 Road Improvement Program	1,550,000.00	1,476,000.00	74,000.00	74,000.00
1647-18: Imp. of FairLawn Parkway, Phase I	410,000.00	410,000.00		
Total 80032 -00	3,986,200.00	3,742,310.00	243,890.00	167,690.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

Contributions Receivable	27,100.00
Grants Receivable	49,100.00
Capital Improvement Fund	167,690.00
	243,890.00

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

2018

		Debit	Credit
Balance - January 1, 2018	80029 -01	XXXXXXXX	204,911.66
Cancellation of Funded Ordinances		XXXXXXXX	-
Close out of Refunding Escrow		XXXXXXXX	
Premium on Sale of Notes			120,601.00
Cancellation of Grants Receivable			
Appropriated to Finance Improvement Authorizations	80029 -02		XXXXXXXX
Appropriated to 2018 Budget Revenue	80029 -03	100,000.00	XXXXXXXX
Balance - December 31, 2018	80029 -04	225,512.66	XXXXXXXX
		325,512.66	325,512.66

BONDS ISSUED WITH A COVENANT OR COVENANTS

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) $ _____

3. Amount of Bonds Issued Under Item 1 Maturing in 2019 $ _____

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.

MUNICIPALITIES ONLY
IMPORTANT ! !

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

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

A.

1. Total Tax Levy for the Year 2018 was		**$ 57,288,931.51**
2. Amount of Item 1 Collected in 2018 (*)	**$ 56,758,305.55**	
3. Seventy (70) percent of Item 1		**$ 40,102,252.06**

(*) Including prepayments and overpayments applied.

B.

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

D.

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

E.

Unpaid	**2018**	**2017**	**Total**
1. State Taxes			**$ -**
2. County Taxes	**$ 166.23**	**$ -**	**$ 166.23**
3. Amount due Special Districts			**$ -**
4. Amounts due School Districts for Local School Tax			**$ -**

SHEETS 40 to 68, INCLUSIVE , PERTAIN TO

UTILITIES ONLY

Note:

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

Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND
AS AT DECEMBER 31, 2018
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit	
Operating			
Cash	1,326,149.42		
Change Fund	20.00		
Consumer Accounts Receivable	273,049.87		
Due from/to Water Utility Capital	150,000.00		
Due from/to Current Fund		1,750.00	
Due from/to General Capital			
Encumbrances		23,603.09	
Accrued Interest on Bonds		14,883.17	
Accrued Interest on Bond Anticipation Notes		26,529.54	
Accrued Interest ~~I Bank~~ NJEIT		5,195.32	
Overpayments		9,253.15	
Appropriation Reserves		266,677.51	
		347,891.78	"C"
Reserve for Receivables		273,049.87	
Fund Balance		1,128,277.64	
	1,749,219.29	1,749,219.29	
Capital			
Estimated Proceeds of Bonds and Notes	1,664,510.00		
Bonds and Notes Authorized But Not Issued		1,664,510.00	
Cash	101,351.84		
Fixed Capital	3,658,801.43		
Fixed Capital Authorized and Uncompleted	3,737,992.21		
Due from I Bank	135,974.00		
Due from/to Current Fund			
Due from/to General Capital Fund		848,477.82	
Capital Improvement Fund		17,748.29	
Improvement Authorizations-Funded		4,230.64	
Improvement Authorizations-Unfunded		644,349.09	
Due to Water Operating Fund		150,000.00	
Bond Anticipation Note		2,021,298.00	
Serial Bonds		985,599.86	
I Bank-Trust Loan NJEIT Trust		325,000.00	
I Bank-Fund Loan NJEIT Fund		972,520.00	(32966.77) 939553.23 1576186.34
Reserve for Amortization	+32966.77	1,537,219.57	
Deferred Reserve for Amortization		127,676.21	
Fund Balance			
	9,298,629.48	9,298,629.48	

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

POST CLOSING

TRIAL BALANCE - WATER 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

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2018

Title of Accounts	Debit	Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

ANALYSIS OF WATER UTILITY ASSESSMENT CASH AND INVESTMENTS 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
		Assessment and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

* Show as red figure

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STATEMENT OF WATER UTILITY BUDGET - 2018

BUDGET REVENUES

Source		Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-	542,581.93	542,581.93	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			
Rents	91303-	2,670,000.00	2,652,032.98	-17,967.02
Fire Hydrant Service	91304-			
Miscellaneous	91305-			0.00
Interest on Delinquents		15,000.00	13,288.25	-1,711.75
Interest on Investments		2,500.00	10,253.33	7,753.33
Capital Surplus				-
Added by N.J.S. 40A:4-87: (List)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
				-
Subtotal		3,230,081.93	3,218,156.49	(11,925.44)
Deficit (General Budget)**	91306-			-
	91307-	3,230,081.93	3,218,156.49	(11,925.44)

**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 2018

Appropriations:		XXXXXXXXX
Adopted Budget		3,230,081.93
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		3,230,081.93
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,230,081.93
Deduct Expenditures:		
Paid or Charged	2,963,394.43	
Reserved	266,677.51	
Surplus (General Budget) **		
Total Expenditures		3,230,071.94
Unexpended Balances Canceled (See Footnote)		9.99

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
WATER UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2018 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled*		
Total Revenue Realized		-
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2018 Operation" Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		-
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2018 Operation" Remainder = ("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 the General Budget of 2017 for an Anticipated Deficit in the Water Utility for 2017:

2017 Appropriation Reserves Cancelled in 2018	202,710.54	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Curr4ent Fund - If none, enter "None4"		
* Excess (Revenue Realized)		202,710.54

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

RESULTS OF 2018 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXX	~~(11,925.44)~~
Unexpended Balances of Appropriations	XXXXXXXX	9.99
Miscellaneous Revenues Not Anticipated	XXXXXXXX	12,883.28
Unexpended Balances of 2017 Appropriation Reserves*	XXXXXXXX	202,710.54
Accrued Interest cancelled		596.90
Deficit in Anticipated Revenue	11925.44	XXXXXXXX
Refunds		
Operating Deficit - to Trial Balance		-
Excess in Operations - to Operating Surplus	204,275.27	XXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	204,275.27	204,275.27

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	1,466,584.30
Excess in Results of 2018 Operations	XXXXXXXX	204,275.27
Amount Appropriated in 2018 Budget - Cash	542,581.93	XXXXXXXX
Amount Appropriated in 2018 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2018	1,128,277.64	XXXXXXXX
	1,670,859.57	1,670,859.57

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

Cash		1,326,169.42
Investments		
Interfund Accounts Receivable		150,000.00
Subtotal		1,476,169.42
Deduct Cash Liabilities Marked with "C" on Trial Balance		347,891.78
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,128,277.64
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		1,128,277.64

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.

Missing Sheet 47→49

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2017		$ 261,152.27
Increased by:		
Water Rents Levied		$ 2,663,930.58
Decreased by:		
Collections	$ 2,652,032.98	
Overpayments applied		
Transfer to Water Liens		
Other		
		$ 2,652,032.98
Balance December 31, 2018		$ 273,049.87

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

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

	Caused By	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
1.	Overexpenditure of Appropriations				$ -
2.	Overexpenditure of Appropriation Reserves	$136,356.93	$136,356.93		$ -
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
1.			
2.			
3.			
4.			
5.			

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS
WATER UTILITY ASSESSMENT BONDS I Bank Loan

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX	1297520	
Paid	32966.77	XXXXXXXX	
Outstanding December 31, 2018	1264553.23	XXXXXXXX	
	1297520	1297520	
2019 Bond Maturities - Assessment Bonds			61918.90 ~~59450.15~~
2019 Interest on Bonds *		12468.75	

WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2018	XXXXXXXX	1,046,849.86	TB 12468.75 5195.32 7273.43
Issued	XXXXXXXX		
Paid	61,250.00	XXXXXXXX	Accrued 4986.98 12260.41
Refunded			
Outstanding December 31, 2018	985,599.86	XXXXXXXX	
	1,046,849.86	1,046,849.86	
2019 Bond Maturities - Capital Bonds			$ 63,700.00
2019 Interest on Bonds *		$ 42,199.50	

INTEREST ON BONDS - WATER UTILITY BUDGET

2019 Interest on Bonds *	42,199.50
Less: Interest Accrued to 12/31/18 (Trial Balance)	14,883.17
Subtotal -	27,316.33
Add: Interest to be Accrued as of 12/31/19	14,066.50
Required Appropriation 2019	41,382.83

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement For Principal	2019 Budget Requirement For Interest **	
1.	1514-11: Water Mains & Fire Hydrants	214,200.00	11/8/2011	194,780.00	5/30/2019	3.00%	3,884.00	5,843.40	
2.	1576-14: Repl. Of Water Main -								
3.	Cambridge Ave	335,000.00	8/28/2014	326,518.00	5/30/2019	3.00%	4,241.00	9,795.54	
4.	1603-15: 2015 Roadway and Water								
5.	Main Improvement Project	1,500,000.00	6/2/2017	1,500,000.00	5/30/2019	3.00%		45,000.00	
6.									
7.									
8.									
9.									
10.				2,021,298.00			8,125.00	60,638.94	

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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 legal 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 note 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	$ 60,638.94
Less: Interest Accrued to 12/31/18 (Trial Balance)	$ 26,529.54
Subtotal	$ 34,109.40
Add: Interest to be Accrued as of 12/31/19	$ 35,230.53
Required Appropriation - 2019	$ 69,339.93

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	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".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	$ -		$ -

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2018		2018 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
							-	
1200/1411 Extension of Water Mains/Purchase							-	
of Meters	3,889.00						3,889.00	
1205 Automatic Meter Reading Equipment	341.64						341.64	
1514-11 Water Mains & Fire Hydrants		6,826.00			354.76			6,471.24
1557-13 Replacement of Water Mains		307,317.35			101,708.69			205,608.66
1576-14 Repl. Of Water Main - Cambridge Ave		-						-
1603-15 Water Improvements		49,391.35			48,222.01			1,169.34
1645-18 Replacement of Water Main President St			825,000.00		393,900.15			431,099.85
Total 70000 -	4,230.64	363,534.70	825,000.00	-	544,185.61	-	4,230.64	644,349.09

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

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WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2018	xxxxxxxxxx	17,748.29
Received from 2018 Budget Appropriation*	xxxxxxxxxx	
Cancel Authorization	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	-
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	
Engineering		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2018	17,748.29	xxxxxxxxxx
	17,748.29	17,748.29

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS 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 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.**

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
Replacement of Water Main-President St	825,000.00	825,000.00		
	825,000.00	825,000.00	-	-

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2018

	Debit	Credit
Balance - January 1, 2018	XXXXXXXX	
Premium on Sale of Notes	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXX
Balance - December 31, 2018	-	XXXXXXXX
	$ -	$ -

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

POST CLOSING

TRIAL BALANCE - ..... 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

(DO NOT CROWD - ADD ADDITIONAL SHEETS)