## ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018 (UNAUDITED)

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

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

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

I have prepared to	he post-cl	osing trial balances, re	lated statem	ents and analyses included in the
accompanying Ar	unual Kina Taba	ancial Statement from		account and records made
available to me by of December 31, 2		TOWNSHIP	of _	PISCATAWAY a
		_ and have applied cer	rtain agreed-	upon procedures thereon as prom-
Officer in connect	ion with t	the filing of the Annua	vices, solely t	o assist the Chief Financial tatement for the year then
ended as required	by N.I.S.	. 40A:5-12, as amended	i Pinanciai S	tatement for the year then
	. by 11.0.5.	. 40A.5-12, as amenue	1.	
accordance with g the post-closing tr agreed-upon proc matters) [eliminat Financial Stateme quirements of the Government Serv of the financial st matters might hav body and the Divi	generally a rial balance dures, (ele one can for the State of Nices. Had atements it we come to ision. This by the Div	accepted auditing stances, related statements except for circumstanceme to my attention that e year ended 201 New Jersey, Department I performed additionation accordance with genomy attention that wo is Annual Financial Statistion and does not extended.	dards, I do n and analyses es as set forth t caused men 8 is not in nt of Communal procedure nerally accepuld have been nterent relat	nination of accounts made in ot express an opinion on any of s. In connection with the n below, no matters) or (no to believe that the Annual n substantial compliance with the remity Affairs, Division of Local s or had I made an examination ted auditing standards, other n reported to the governing res only to the accounts and tancial statements of the munici-
Listing of agreed- which the Directo	upon pro r should l	cedures not performed be informed:	l and/or mat	ters coming to my attention of
		NOT APPL	<b>CABL</b>	
				(Registered Municipal Accountant)
				(Firm Name)
			<del></del>	(Address)
			<u> </u>	(Address)
Certified by me				(Phone Number)
This	day of	2019		(Email)
11118	uav of	2010		

(Fax Number)

## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

tions governing re	certifies that the municipality has evenues generated by uniform core construction code operations for fix23-4.17.	nstruction code fees and
Printed Name:	JOSEPH G. HOFF, JR.	
Signature:		
Certificate #:	5345	
Date:	February 10, 2019	

## 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 MUNICIPALIT	Y
---	---

- 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%
- 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" referendum.
- 10. The municipality will not apply for Transitional Aid for 2018.

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 PISCATAWAY
Chief Financial Officer:	VANDANA KHURANA
Signature:	Mandana Thurane
Certificate #:	N-695
Date:	February 10, 2019

## CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that above and therefore does not qualif with N.J.A.C. 5:30-7.5.	this municipality does not meet Item(s)# of the criteria  y for local examination of its Budget in accordance
Municipality:	TOWNSHIP OF PISCATAWAY
Chief Financial Officer:	VANDANA KHURANA
Signature:	Jandana Mire
Certificate #:	N-695
Date:	February 10, 2019

	22-6002216
<del>-</del>	Fed I.D. #
OWN	SHIP OF PISCATAWAY
	Municipality
	MIDDLESEX

County

Signature Of Chief Financial Officer

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

	Fiscal Year Ending:	<u>December 31, 2018</u>	
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ 284,390.01	\$310,142.81	\$
	Type of Audit requi	ired by OMB A-133 and OMI	B 04-04;
	S	ingle Audit	
	P	rogram Specific Audit	
		inancial Statement Audit Per Vith Government Auditing Sta	
Note: All local governments, we report the total amount of feder required to comply with OMB increased to \$750,000 beginning in Section 205 of OMB A-133.	al and state funds expo A-133 (Revised 6/27/0	ended during its fiscal year and 3) and OMB 04-04. The sing	nd the type of audit
(1) Report expenditures fr Federal pass-through funds can (CFDA) number reported in the	be identified by the C	gh programs received directly atalog of Federal Domestic A agreements.	y from state governme ssistance
(2) Report expenditures fr pass-through entities. Exclude are no compliance requirement	state aid (I.e., CMP)	ceived directly from state governments free from state governments. TRA, Energy Receipts tax, e	ernment or indirectly to
	om federal programs	received directly from the fed	eral government or
VANDANA KHURANA	Mandanne	hurana Febr	uary 10, 2019

Sheet 1d

Date

## **IMPORTANT!**

## **READ INSTRUCTIONS**

## INSTRUCTION

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

If there is a utility operated by the municipality or if a "utility fund" existed on the books of

account, do not sign this statement	and do not remove any of the UTILITY sheets from the docu-		
ment.			
CERTIFICATION	NOT APPLICABLE		
I hereby certify that the	ere was no "utility fund" on the books of account and there was no		
utility owned and operated by the	of,		
	during the year 2018 and that sheets 40 to 68 are unnec-		
essary.			
I have therefore remove	ed from this statement the sheets pertaining only to utilities		
	Name		
	Title		
(This must be signed by the Ch	ief Financial Officer, Comptroller, Auditor or Registered Munici-		
pal Accountant.)			
NOTE:			
When removing the uti	lity sheets, please be sure to refasten the "index" sheet (the last sheet		
in the statement) in order to provide	de a protective cover sheet to the back of the document.		
MUNICIPAL CERTIFI	CATION 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 th	e 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 \$\frac{7,548,520,332}{\}\.			

TOWNSHIP OF PISCATAWAY
MUNICIPALITY

MIDDLESEX COUNTY

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

## POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2018

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

		1
Title of Account	Debit	Credit
Cash and Investments - Treasurer	34,307,165.59	
Change Funds	535.00	
Due from State of N.J Ch. 73, P.L. 1976	228,182.44	
Taxes Receivable	1,473,249.47	
Tax Title Lien Receivable	708,343.32	
Property Acquired for Taxes (At Assessed Valuation)	2,592,900.00	
Revenue Accounts Receivable	43,617.36	
	_	
Sub-7	Total 39,353,993.18	-
	Henry 2 2	.11

## 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

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

Title of Account	Debit	Credit	
Appropriation Reserves		4,403,367.55	"C"
Prepaid Taxes		1,227,046.31	"C"
Reserve for Encumbrances		2,899,251.45	"C"
Due to State of N.J Various Fees		32,245.00	"C"
Accounts Payable		342,737.52	"C"
Reserve for PCTV		58,841.05	"C"
Reserve for Library State Aid		29,435.00	"C"
Reserve for Tax Appeals		2,010,260.92	"C"
Reserve for Sale of Assets		745,496.13	"C"
			_
Subtotal "C" Items		11,748,680.93	"C"
Reserve for Receivables		4,818,110.15	
Fund Balance		22,787,202.10	
	\$ 39,353,993.18	\$ 39,353,993.18	

## POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2\* AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Cash Treasurer	14,411.35	
Reserve: Public Assistance Trust Fund		14,411.35
		11,411.55
	\$ 14,411.35	\$ 14,411.35
		ф 1 <del>1,1</del> 11.55

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

## POST CLOSING TRIAL BALANCE -FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2018

TOVAL C.A.		
Title of Account	Debit	Credit
Cash & Investments	469,679.31	
Federal & State Grants Receivable	339,542.51	
Reserve: For Encumbrances		376,348.86
Reserve: For Federal and State Grants		
Appropriated		432,872.96
Unappropriated		-
	809,221.82	809,221.82
		-

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated) AS AT DECEMBER 31, 2018

Ti41 - C 4		
Title of Account	Debit	Credit
ANIMAL CONTROL FUND:		
Cash Treasurer	38,936.28	
Due to The State of New Jersey		6.60
Reserve: Animal Control Expenditures		38,929.68
	38,936.28	38,936.28
RECREATION TRUST FUND:		
Cash Treasurer	10,390.53	
Reserve: Recreation Trust		10,390.53
	10,390.53	10,390.53
UNEMPLOYMENT TRUST		
Cash Treasurer	563,847.48	
Reserve: Unemployment Trust		563,847.48
	563,847.48	563,847.48
AFFORDABLE HOUSING TRUST FUND		
AFFORDABLE HOUSING TRUST FUND  Cash Treasurer	6,214,298.22	
Reserve: Unemployment Trust	0,214,270.22	6,214,298.22
		0,211,270,22
	6,214,298.22	6,214,298.22
OTHER TRUST FUNDS  Cash Treasurer	0.1020	
	8,185,911.46	
Interfund: Capital Fund Interfund: Current Fund	-	
Other Trust Reserves		-
Performance Bonds		7,208,479.23
		977,432.23
Reserve: CDBG Grant		

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated) AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
PAYROLL FUND:		
Cash Treasurer	185,411.56	
Reserve: Third Pary Liabilities		185,411.56
	185,411.56	185,411.56
SELF INSURANCE TRUST FUND:		
Cash Treasurer		
Reserve: Self Insurance		_
	-	~
DEVELOPER'S ESCROW TRUST		
Cash Treasurer	8,953,941.23	
Reserve: Developer's Escrow Trust		8,953,941.23
	8,953,941.23	8,953,941.23
FORFEITURE TRUST		
Cash Treasurer	12,903.64	
Reserve: County Forfeiture		12,903.64
	12,903.64	12,903.64
PAYROLL TRUST FUND		
PAYROLL TRUST FUND		
	-	-

## MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Y	ear 2018:		************	(1)	\$	37,304.04
				. ,	х	25%
				(2)	\$	9,326.01
Municipal Public Defender Trust Cash Baland	ce Decembe	r 31, 2018:	••••••	(3)	\$	
Note: If the amount of money in a dedicated the amount which the municipality expended defender, the amount in excess of the amount Review Collection Fund administered by the	during the pr at expended	rior year providing shall be forwarded	the services of a	a muni Dispos	cipal publicition and	C
Amount in excess of the amount expended:	3 - (1 +2) =	·			\$	(46,630.05)
with the regulations governing Municipal Pub	The unders lic Defender	signed certifies tha as requir	nt the municipalit ed under Public			6.
	Chief Finar	ncial Officer:	VANDAN	A KI	IURANA	2)
	Signature:		- Ban	da	us Le	uran_
	Certificate	#:		<b>N-695</b>	<u> </u>	
	Date:		Februa	ry 10	, 2019	

## **Schedule of Trust Fund Reserves**

<u>Purpose</u>	Amount DEC. 31, 2017 per Audit <u>Report</u>	<u>Receipts</u>	Disbursements	Balance as at DEC. 31, 2018
1. CDBG - Loan Repayment	4	\$		\$ -
2. DARE Program	3,997.64	9,878.37	13,876.01	-
3. Dep. For Redemp. Of Tax Sale Certif.	7,194.05			7,194.05
4. Donations: Emergency Management	31,481.11	7,350.00	10,766.50	28,064.61
5. Federal Forfeiture Funds	1,070.14		1,070.14	
6. Forfeiture Funds	23,599.75		23,599.75	1
7. Future Improvement Deposits -Escrows	226,786.52			226,786.52
8. Grading Bonds	11,000.00			11,000.00
9. Landscape Bonds- Escrows	164,261.25	9,000.00	2,000.00	171,261.25
10. Local Seized Funds				
11. Municipal Court - POAA	5,328.45	508.00		5,836.45
12. Prem. Received at Tax Sale	1,254,300.00		665,600.00	588,700.00
13. Public Defender Fees	1,793.66	35,510.38	37,304.04	<u>-</u>
14. Public Relations Beautification Fund	27,689.54	3,000.00	3,278.36	27,411.18
15. Recapture Fees- Sale of Afford. Hsg.	3,000.00		· · · · · · · · · · · · · · · · · · ·	3,000.00
16. Reserve for Domestic Violence	32,588.81			32,588.81
17. Reserve for Police Off-Duty Pay	-	2,694,168.16	2,694,168.16	
18. Reserve for Recycling Project	9,733.13			9,733.13
19. Senior Citizens Trips	7,185.37	11,919.28	10,952.20	8,152.45
20. Accrued Sick & Vacation	4,636,436.15	879,409.11	1,145,988.93	4,369,856.33
21. Snow Removal Reserves	1,597,976.69	25,007.53	543,195.03	1,079,789.19
22. Street Opening Bonds - Escrow	356,607.94	27,610.64	4,500.00	379,718.58
23. Youth Center Donations	1,040.00_			1,040.00
24. Tax Lien Redemptions	556,752.35	728,689.41	1,073,463.55	211,978.21
25. Seized Funds	_			
26. Unclaimed Bail	3,066.00			3,066.00
27. Curb Repair/Bond Escrow	43,423.85		1,071.38	42,352.47
28. Reserve for Third Party Inspection: Code	e			
29. Escrow/Bond: Appraisal	950.00			950.00
30				
Totals:	9,007,262.40	4,432,050.88	6,230,834.05 \$	7,208,479.23

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

Disbursements Balance DEC, 31, 2018	XX XXXXX XX XXXXX XX		XX XXXXX XX XXXXX XX			XX XXXXX XX XXXXX XX		
RECEIPTS	Assessments and Liens XX XXXX XX		XX XXXXX XX XXXXXX XX XXXXXX XX XXXXXX XX XXXX			XXXXXX XX XXXXXX XX XXXXXX XX XXXXXX XX XXXX		Sheet 7
Audit	Title of Liability to which Cash Balance and Investments are Pledged DEC. 31, 2017 Assessment Serial Bond Issues:	NOT APPLICABLE	Assessment Bond Anticipation Note Issues: XXXXX	sheet 7	Other Liabilities	Trust Surplus Less Assets "Unfinanced"  XXXXX		

Sheet 7

## POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2018

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	88,417,435.94		XXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	XX	88,417,435.94	
Cash, Cash Equivalents and Investments	9,144,052.73			
Federal and State Grants Receivable	93,750.00			
Deferred Charges to Future Taxation:				-
Funded	43,488,000.00			
Unfunded	. 88,417,435.94			
General Serial Bonds			42 488 000 00	
Bond Anticipation Notes			43,488,000.00	
Interfund: Grant Fund				
Interfund: Sewer Utility Capital				
Improvement Authorizations:				
Funded			7 (02 002 70	
Unfunded			7,603,093.70	
Reserve for Encumbrances			36,057,618.78 44,738,416.29	
Capital Improvement Fund			1,566,346.90	
Contributions - Off-Site Improvements			2,077,763.48	
Reserve for Debt Service			2,011,105.40	
Reserve for Preliminary Expenses			270,953.16	
Contributions - Tree Contributions			40,000.00	
Reserve: Stelton Streetscape			20,250.00	
Reserve: Community Center			3,716,110.35	
Reserve: Good Faith Deposit			-	
Fund Balance			1,564,686.01	
			***	
		·	11111	
	229,560,674.61		229,560,674.61	

## **CASH RECONCILIATION DECEMBER 31, 2018**

•		ash	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	5,183,891.98	35,906,744.06	6,783,470.45	34,307,165.59
Trust - Assessment				_
Trust - Dog License	54.00	38,975.88	93.60	38,936.28
Trust - Other	13,015.00	10,050,797.52	1,877,901.06	8,185,911.46
Capital - General	18	9,545,040.36	400,987.63	9,144,052.73
Water - Operating				_
Water - Capital				_
Utility				
Assessment Trust				_
Public Assistance**		14,411.35		14,411.35
Garbage District				
Grant Fund	24.26	477,998.49	8,343.44	469,679.31
Sewer Utility - Operating	3,166,101.71	6,210,396.17	47,151.60	9,329,346.28
Sewer Utılity - Capital	30,000.00	5,372,326,27	31,023.77	5,371,302.50
Recreation Trust		10,390.53		10,390.53
Unemployment Trust		583,607.37	19,759.89	563,847.48
Affordable Housing Trust	3,305.00	6,211,455.72	462.50	6,214,298.22
Senior Housing Operating	9,279.74	1,416,943.79	7,555.56	1,418,667.97
Senior Housing Capital		2,629,945.56	9,279.74	2,620,665.82
Developer's Escrow	10,701.84	11,380,944.26	2,437,704.87	8,953,941.23
Payroll Fund		211,352.87	25,941.31	185,411.56
Forfeiture Fund		13,143.64	240.00	12,903.64
				-
				_
				_
Total  * - Include Deposits In Tran	8,416,373.53 -	90,074,473.84	11,649,915.42	86,840,931.95

<sup>\* -</sup> Include Deposits In Transit

### REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 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: / audano Curune Title: CHIEF FINANCIAL OFFICER

<sup>\*\* -</sup> Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

## CASH RECONCILIATION DECEMBER 31, 2018 (cont'd. LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

GENERAL CAPITAL FUND: TD Bank, Cherry Hill, NJ		
- Account # XXXX7687	0.545.040.26	
3227007	9,545,040.36	
		9,545,040.36
ANIMAL CONTROL FUND:		
TD Bank, Cherry Hill, NJ		
- Account # XXXX67703	38,975.88	
		38,975.88
GRANT FUND		· · · · · · · · · · · · · · · · · · ·
TD Bank, Cherry Hill, NJ		
- Account # XXXX4546	477,998.49	
		477,998.49
SEWER UTILITY OPERATING FUND		
TD Bank, Cherry Hill, NJ		···
- Account # XXXX7273	6,172,848.19	
- Account # XXXX6488	37,547.98	· · · · · · · · · · · · · · · · · · ·
	37,5 (7.70	6,210,396.17
AL MANUELLA		
SEWER UTILITY CAPITAL FUND		
TD Bank, Cherry Hill, NJ		
- Account # XXXX7794	5,372,326.27	
- Account # XXXX1908		
		5,372,326.27
RECREATION TRUST FUND		<del></del>
TD Bank, Cherry Hill, NJ		
- Account # XXXX0798	10,390.53	<del></del>
		10 200 50
UNEMPLOYMENT TRUST FUND		10,390.53
TD Bank, Cherry Hill, NJ		
- Account #XXXX7760	583,607.37	
		583,607.37
Note: Sections N. I.S. 40.4-4.61.40.4-62.cm. 40.4-4.62.cm. 40.40.4.cm. 40.4-4.62.cm. 40.4-4.62.cm. 40.4-4.62.cm. 40.4-4.62.cm. 4		

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

## CASH RECONCILIATION DECEMBER 31, 2018 (cont'd. LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PUBLIC ASSISTANCE TRUST FUND:		
TD Bank, Cherry Hill, NJ		
- Account # XXXX7752	14,411.35	
MEORDABLE HOUSING TRUST FUND:		14,411.3
TD Bank, Cherry Hill, NJ		<del>_</del>
- Account # XXXX1619		
	6,211,455.72	
		6,211,455.7
ENIOR HOUSING UTILITY CAPITAL EUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #XXXX7737	2,629,945.56	
		2,629,945.5
ENIOR HOUSING UTILITY OPERATING FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #XXXX7729	1,284,949 89	
- Government Agency Account - Escrow - #XXXX3353	131,163.24	
- Government Agency Account - Investments - #XXXX6496	830 66	
PURRENT TUND:		1,416,943.7
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #xxxxxx7661	1,744,184.65	
- Government Agency Account - Investments - #xxxxxx6462	1,711,101.05	
- Government Agency Account - Collector's - #xxxxxx8925	262,397.30	
- Government Agency Account - Collector's credit card- #xxxxxxx7432	180 44	
- Government Agency Account - Collector's Convenience Fee- # xxxxxx7416	428.76	
- Government Agency Account -Clerk- # xxx7802	48,110.10	<u>.                                    </u>
- Government Agency Account - Fire Prevention-#xxx4013	5,013.49	
- Government Agency Account -Construction Code- # xxx0903	115,182.01	
- Government Agency Account -General Investment xxxxxx3396	363,743.70	
Provident Bank	1003.151.10	
-Government Agency Account - #xxxx2398	1,017,222.30	
Affinity Federal Credit Union		
-Government Agency Account - #xxxx3061	5.00	
-Government Agency Account - #xxxx3095	15,100,041 69	
State Street Bank and Trust		
- State of New Jersey Cash Management Fund - #117-xxxxxx-171	775,841.37	
Unity Bank		
- Government Investment Account - Money Market: Account #xxx2023	11,910,421.40	
First Bank		
- Government Savings Account - Money Market: Account # xxxxxx00524	2,535,248.50	
- Government Savings Account - Money Market: Account # xxxxxx0050	2,028,621.86	
- Government Checking Account -: Account # xxxxx0458	101.44	
PeaPack and Gladstone		
- Government Investment Account - Money Market: Account #xxxxx0419	0.05	
		35,906,744.0

## CASH RECONCILIATION DECEMBER 31, 2018 (cont'd. LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

DEVELOPER'S ESCROWFUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - Planning Brd (+5000) - #xxxx7869	411,413.46	
- Government Agency Account - Planning Brd (-5000) - #xxxx7869	418,633.15	·
- Government Agency Account - Interest -#xxxx7869	44,951.57	
- Government Agency Account - Tree Removal - #xxxx7869	261,112.71	
- Government Agency Account - Operating - #xxxx7869	1,884,266.94	
- Government Agency Account - Performance Bond (-5000) - #xxxx7869	257,074.27	<del></del>
- Government Agency Account - Performance Bond (+5000) - #xxxx7869	5,899,158.50	
- Government Agency Account - (Off Site Improvement Bond -5000 Escrow) -#xxxx7869	51,643.92	<del></del>
- Government Agency Account - (On Site Improvement Bond +5000 Escrow) - #xxxx7869	6,736.18	
- Government Agency Account - (On Site Improvement Bond -5000 Escrow) - #xxxxx7869	1,925.09	
- Government Agency Account - (Off Site Improvement Eng & Inspection-5000 Escrow) - #xxx7	500.63	
- Government Agency Account - (Off Site Improve Eng & Inspec +5000 Escrow) - #xxxx7869	22,801.99	
- Government Agency Account - (Off Site Improvement Cash Bond Escrow) - #xxxxx7869	15,229.82	
- Government Agency Account - (On Site Improvement Bond -5000 Escrow) - #xxxx7869	1,341.62	
- Government Agency Account - Eng Fees (-5000) - #xxxx7869	176,229.03	
- Government Agency Account - Eng Fees (+5000) - #xxxx7869	1,927,925.38	
SEELSH SHYDINGES JED SHIMME I POLYMANIA SHE WAS A SHARWAY SHAR		11,380,944.2
REGULAR (OTHER) TRUST KUND.		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #xxxxxxxx7679	10,050,797.52	
		10,050,797.5
HERMANDES LEN THERE AND ALTERNATE DESCRIPTION IN THE OFFICE AND A STATE OF THE AND A STATE OF THE OFFICE AND A STATE OF TH		
AYROLL FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #xxxxxx7604	198,699.21	
- Government Agency Account - #xxxxxxx7810	10,019.23	
- Government Agency Account - #xxxxxx 7695	2,634.43	
		211,352.8
ORFEITURE TRUST FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #XXX6944	13,143.64	
·		12 142 /
		13,143.6
TOTAL ALL FUNDS CASH ON DEPOSIT		90,074,473.8
Note: Sections N.I.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Local		20,074,473.8

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

Grant	Balance DEC. 31, 2017	CY 2018 Budget Revenue Realized	Received	Transfer from Federal and State Grants Unappropriated	Cancelled	Balance DEC. 31, 2018
SFY 2009						
NJDOT: William Street	-					
NIDOT: Operation Safe Children and Roadways	l					1
CY-2011						1
Historic Preservattion Trust: Metlar, Knapp Bodine Grant	1					ſ
CY-2015						τ
Drunk Driving Enforcement Fund	3					1
אוני אט						1
EMADC - EMAA Office of Emergency Management						-
LIMI O TEMPOR CHICA DI LING BOURT TRUMBETTATA						1
Multi-Jurisdictional Task Force Grant	-					
Municipal Alliance on Alcoholism Safe and Secure Grant	1 1					
Community Develonment Block (Frant				The state of the s		1
NITOOT. C. L. a. J. Change	100.000.00		100,000.00			1
NJDOT: School Super	4 400 00		4 400 00			1
EMPG - EMAA Office of Emergency Management	1,100.00		6,			1
						-
						k k
Sub Totals	104,400.00		104,400.00	1		1
DICT LOCATED		America destruction of the state of the stat				

Sheet 10

Grant	Balance DEC. 31, 2017	CY 2018 Budget Revenue	Received	Transfer from Federal and State Grants	Cancelled	Balance DEC. 31, 2018
		Kealiteu				
CY-2017					,	2
Multi-Jurisdictional Task Force Grant	1					
Municipal Alliance on Alcoholism	69,090.00		40,261.97			28,828.03
Drunk Driving Enforcement	-					1
Bullet Proof Vest Grant	r					t
Community Development Block Grant	220,487.00		220,487.00			1
EMPG-EMAA	I					1
Drive Sober or Get Pulled Over	5,500.00		5,170.00			330.00
NIDOT: Kosenth Street & Terrace Court	262,000.00			To the state of th		262,000.00
Cofo B. Comma Count	00.000.09		60,000.00			1
Sale & Secure Offall						,
CY-2018						
Multi-Jurisdictional Task Force Grant		6,000.00	6,000.00			ı
Body Armor Grant						L
Clean Communities Grant		93,369.35	93,369.35			1
Alcohol Education Rehab Program		2,856.07	2,856.07			1
Drive Sober or Get Pulled Over Grant Distracted Driving		6,600.00	0,600.00			1
NJDOT; Kossuth Street & Terrrace Court						1
Municipal Alliance on Alcoholism		42,120.00	the second secon			42,120.00
Municipal Alliance on Alcoholism Match						•
Bullet Proof Vest Program		6,264.48				6,264.48
Drunk Driving Enforcement Fund	and the second s	35,725.47	35,725.47			ı
Friends of the Library		57,624.62	57,624.62			
Sub Totals	721,477.00	250,559.99	632,494.48		1	339,542.51

Grant	Balance DEC. 31, 2017	CY 2018 Budget Revenue Realized	Received	Transfer from Federal and State Grants Unappropriated	Cancelled	Balance DEC. 31, 2018
			and the state of t			T .
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						1
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	2					τ
						1
						1
The state of the s		The state of the s				•
		1				
					one of the state o	•
	721,477.00	250,559.99	632,494.48	1	ĭ	339,542.51
Grand 10tals		Cheet 10h				

Sheet 10b

Balance DEC. 31, 2018		,	and the second s	ľ	1	ı	E E	E	•	1	3	1	1	3	1	Ē	Ē	ı	339,542.51
Cancelled																			1
Transfer from Federal and State Grants Unappropriated																			•
Received a a																			632,494.48
CY 2018 Budget Revenue Realized	TOTAL STATE OF THE																		250,559.99
Balance DEC. 31, 2017																			721,477.00
Grant																			Grand Totals

Sheet 10b

Sheet 10c

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	Balance	Encumbrance	Transferre Budget Ap	Transferred from 2018 Budget Appropriations	Transfer/Cancellation	Expended	Encumbrance	Balance
Grant	DEC. 31, 2017	DEC. 31, 2017	Budget	Appropriation By 40A:4-87			DEC. 31, 2018	DEC. 31, 2018
SFY 2009	,					and the same of th		
NJ DOT - Safe Routes to School Program								ı
CY 2011								E
Municipal Court Alcohol And Education Rehab								1
CY 2012								
Municipal Court Alcohol And Education Rehab	173.10	584.37				611.46	146.01	-
CY-2013								E
Multi-Junsdictional Task Force								J
Alcohol Education Rehab Program	738.85					550.00	188.85	r
Recycling Toungage Grant								•
The James Control of the Control of		76.96			76.96			
Drunk Driving Editornicement								-
CY-2014								
Multi-Jurisdictional Task Force						-		-
Forestry Grant: Rt 18 Project		23,678.00					23,678.00	E .
Clean Communities Grant - FY-2014	331.61	26,875.00			27,206.61			1
Making The Future Grant: Library								-
A merican Tibrary Association:	2,768.26							2,768.26
Dank Driving Enformement	543.63	362,75				906.38		
CV-2015								
Wulti-Inrisdictional Task Force								-
The state of the s	96 898 29	19 798 38			306,70	62,765.26	24,095.38	1
Clean Communities Grant Logianu				Transfer of the state of the st	70 003 70	64 833 10	48 108 24	2 768 26
Totals (sub total to page 11a)	71,924.41	71,375.46			1 .4.0.00,14	24.00010		

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

			Transferred from 2018				
	Balance	Encumbrance	get Appro	Transfer/Cancellation	Expended	Encumbrance	Balance
Grant	DEC. 31, 2017	DEC 31, 2017	Budget Appropriation By 40A:4-87			DEC. 31, 2018	DEC 31, 2018
Balance brought forward from Sheet 11	71,924.41	71,375.46	1	27,590.27	64,833.10	48,108.24	2,768.26
CY-2015 Continued							1
Alcohol Education Rehab Program							1
Municipal Alliance on Alcoholism							1
Druak Driving Enfonncement							t
CED Program - Tasers	11,574.95						11,574.95
Alcohol Education Rehab Program	2,887.72					363 66	2,524.06
CED Program - Tasers							ŧ
CY-2016							
Middlesex County Cultural & Heritage Grant			To the state of th				1
Multi-Jurisdictional Task Force							1
Community Development Block Grant						-	k
Alcohol Education Rehab Program	2,235.96						2,235.96
Body Armor Grant	2,698.84	783.06			3,481.90		1
Recycling Tonnage Grant	19,409.05	17,825 00			20,246.12	14,725.00	2,262.93
Municipal Alliance on Alcoholism							1
Municipal Alliance on Alcohlism Match							J
Safe & Secure Grant							3
Clean Communities Grant Program	114,578 01	58,96		(27,513.31)	32,061.57	586.95	109,501.76
EMPG_EMAA OEM Grant	4,700 00				4,700.00		1
EMPG_EMAA OEM Grant - Match	2,350.00				2,350.00		1
							1
							1
	232,358,94	90,042.48		76.96	127,672.69	63,783.85	130,867.92

Sheet 11a

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

	Balance	Encumbrance	Transferred from 2018 Budget Appropriations	from 2018 ropmations	Transfer/Cancellation	Expended	Encumbrance	Balance
Grant	DEC. 31, 2017	DEC. 31, 2017	Budget	Appropriation By 40A:4-87			DEC. 31, 2018	DEC. 31, 2018
Balance brought forward from Sheet 11a	232,358.94	90,042.48	1	F	76.96	127,672.69	63,783.85	130,867.92
CY-2017				The state of the s				1
Middlesex County Cultural & Heritage Grant	546.00					400.00		146.00
Recycling Tonnage Grant	90,435.94						22,349.00	68,086.94
Body Armor Grant	7,409.68				The state of the s	7,409.68		1
Clean Communities Grant Program	92,200.19	6,038.91				67,293.64	1,740.96	29,204.50
Alcohol Education Rehab Program	3.603.03							3,603.03
Drive Sober or Get Pulled Over Grant	1,320.00					1,320.00		1
NI DIT. Kaccurft Cheet & Terrace Chirt	262.000.00						262.000.00	-
A.F. ANDSTRUIT DEPOT TO A RANGO CORN.	58 190 00	2 500.00			0.03	26,069.97		34,620.00
Number Amance of Producina		-				:		-
Municipal Alliance on Alcoholism Match	17,310.00					8,655.00		8,655.00
Cimmunity Development Block Grant	220,487.00	The state of the s				220,487.00		1
Safe & Secure Grant	60,000.00					00'000'09		1
CY-2018								i i
Multi-Junsdictional Task Force				6,000.00				6,000.00
Clean Communities Grant Program				93,369.35		33,359.04	1,740.96	58,269.35
Alcohol Education Rehab Program		A series		2,856.07				2,856.07
Drive Sober or Get Pulled Over Grant Distracted Driving				6,600.00		00.009,9		ı
Municipal Alliance on Alcoholism				69,240.00		17,350.74		51,889.26
Municipla Altance on Alcoholism Match				15,000.00				15,000.00
Bullet Proof Vest Program				6,264,48				6,264.48
Totals (sub total to page 11c)	1,045,860.78	98,581.39	i.	199,329.90	76.99	576,617.76	351,614.77	415,462.55
			Ct. 24 11t					

Sheet 11b

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

	Rajance	Fneumhrance	Transferred Budget Ap	Transferred from 2018 Budget Appropriations	Transfer/Cancellation	Expended	Encumbrance	Balance
Grant	DEC, 31, 2017	DEC. 31, 2017	Budget	Appropriation By 40A:4-87			DEC. 31, 2018	DEC. 31, 2018
	1.045.860.78	98,581.39	-	199,329.90	76.99	576,617.76	351,614.77	415,462.55
Drunk Driving Enforcement r und								r
CY-2018 continued				25 775 47		18.315.06		17,410.41
Drunk Driving Enforcement Fund				127,127				
Friends of the Library				57,624.62		32,890.53	24.734.09	-
Making dies								-
								,
						- Line and the second		
	<u></u>							
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								1
				-				
				1				1
								1
								,
					00 %	677 873 35	376 348.86	432.872.96
Totals	1,045,860.78	98,581.39	1	292,679.99	66.07	04/,040,040	2000	

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	Balance	DEC. 31, 2010	J	τ	-	ı	1		3	1	1	1	-	1	1	ı	-	I	- -	
	Receipts																		\$	
The second secon	Transfer to	Keceivable																	<del>2</del>	And I development of the second of the secon
	Expended		The state of the s													:			<b>S</b>	
	Cancel		The state of the s	THE RESERVE OF THE PERSON OF T																
	Transferred from 2018 Budget Appropriations	Appropriation Bv 40A:4-87																	1	
	Transferrec Budget Ap	Budget Appropri		The same of the sa															1	
	Balance	DEC. 31, 2017	To the state of th																	-
		Grant																	,	Totals

Sheet 12

Sheet 12

## \*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance January 1, 2018		XXXXXXXX	XX		
School Tax Payable # School Tax Deferred	85001-00	XXXXXXX	XX		
(Not in excess of 50% of Levy - 2016 - 2017)	85002-00	XXXXXXXX	XX		
Levy School Year July 1, 2017 - June 30, 2018		XXXXXXXX	XX		
Levy Calendar Year 2018		XXXXXXXX	XX	93,498,130.00	
Paid		93,498,130.00		XXXXXXXX	XX
Balance December 31, 2018				XXXXXXXX	XX
School Tax Payable # School Tax Deferred	85003-00			XXXXXXXX	XX
(Not in excess of 50% of Levy - 2018 - 2019)	85004-00			XXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-school Board of Education for use of local schools	ols, transfer to	93,498,130.00		93,498,130.00	

## MUNICIPAL OPEN SPACE TAX

		Debit		Credit	
Balance January 1, 2018	85045-00	XXXXXXXX	XX		
Levy Calendar Year 2018 NOT APPLICABLE	85105-00	XXXXXXXX	XX		
Interest Earned		XXXXXXXX	XX		
Expenditures				XXXXXXXX	XX
Balance December 31, 2018	85046-00			XXXXXXXX	XX

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

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit		Credit	
Balance January 1, 2018		XXXXXXXX	XX	XXXXXXX	XX
School Tax Payable # School Tax Deferred	85031-00	XXXXXXXX	XX		
(Not in excess of 50% of Levy - 2016 - 2017)	85032-00	XXXXXXXX	XX		
Levy School Year July 1, 2017 - June 30, 2018		XXXXXXXX	XX		
Levy Calendar Year 2018		XXXXXXX	XX	una.	
Paid NOT APPLICABLE	<u>,                                      </u>			XXXXXXXX	XX
Balance December 31, 2018		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # School Tax Deferred	85033-00			XXXXXXXX	XX
(Not in excess of 50% of Levy - 2018 - 2019)	85034-00			XXXXXXX	XX
# Must include unpaid requisitions			<u> </u>		

## REGIONAL HIGH SCHOOL TAX

		Debit	<del></del>	Credit	<del></del>
Balance January 1, 2018		XXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # School Tax Deferred	85041-00	XXXXXXXX	XX		
(Not in excess of 50% of Levy - 2016 - 2017)	85042-00	XXXXXXXX	XX		
Levy School Year July 1, 2017 - June 30, 2018	<u>.</u> .	XXXXXXXX	XX		
Levy Calendar Year 2018		XXXXXXXX	XX		
Paid NOT APPLICABLE	**			XXXXXXX	XX
Balance December 31, 2018		XXXXXXXX	XX	XXXXXXX	XX
School Tax Payable # School Tax Deferred	85043-00			XXXXXXX	XX
(Not in excess of 50% of Levy - 2018 - 2019)	85044-00			XXXXXXX	XX
# Must include unpaid requisitions					

## **COUNTY TAXES PAYABLE**

	Debit		Credit	
Balance January 1, 2018	XXXXXXXX	XX		
County Taxes 80003-01	XXXXXXXX	XX		
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX	XX		
Operations				
2017 Levy:	XXXXXXX	XX	XXXXXXXX	XX
General County 80003-03	XXXXXXXX	XX	25,197,966.19	
County Library 80003-04	XXXXXXXX	XX		
County Health	XXXXXXXX	XX		
County Open Space Preservation	XXXXXXXX	XX	2,058,849.39	
Due County for Added and Omitted Taxes 80003-05	XXXXXXXX	XX	203,845.99	
Paid	27,460,661.57		XXXXXXXX	XX
Balance December 31, 2018	XXXXXXXX	XX	XXXXXXXX	XX
County Taxes			XXXXXXXX	XX
Due County for Added and Omitted Taxes			XXXXXXX	XX
	27,460,661.57		27,460,661.57	

## SPECIAL DISTRICT TAXES

			Debit		Credit	
Balance January 1, 2018		80003-06	XXXXXXX	XX		
2017 Levy: (List Each Type of Dis	trict Tax Separately	- see Footnote)	XXXXXXXX	XX	XXXXXXXX	XX
Fire - District 1	81108-00	1,242,571.00	XXXXXXXX	XX	XXXXXXXX	XX
Fire - District 2	81111-00	1,317,632.00	XXXXXXXX	XX	XXXXXXXX	XX
Fire - District 3	81112-00	316,129.00	XXXXXXXX	XX	XXXXXXXX	XX
Fire - District 4	81109-00	1,034,200.00	XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00		XXXXXXXX	XX	XXXXXXXX	XX
			XXXXXXXX	XX	XXXXXXXX	XX
			XXXXXXXX	XX	XXXXXXXX	XX
Total 2017 Levy	·····	80003-07	XXXXXXXX	XX	3,910,532.00	
Paid		80003-08	3,910,532.00		XXXXXXX	XX
Balance December 31, 2018		80003-09				
Footnote: Please state the number of	of districts in each in	otanaa	3,910,532.00		3,910,532.00	

Footnote: Please state the number of districts in each instance

## STATE LIBRARY AID

## RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	XXXXXXXX	XX		
80004-02			29,156.00	
80004_00		XX	29,435.00	
30004-03	29,156.00		XXXXXXX	XX
80004-10	29,435.00			
	58,591.00		58,591.00	
ŒE COUNT	Y LIBRARY	WI	TH STATE A	AID
80004-03	XXXXXXXX	XX		
80004-04	XXXXXXXX	XX		
80004-11			XXXXXXXX	XX
80004-12				<del></del>
		XX		, 
		XX		
80004-13			XXXXXXXX	XX
80004-14				
S WITH FED	ERAL AID		2,444	<del></del> -
			i -	
	XXXXXXXX	XX		<del>-</del>
80004-07	XXXXXXXX	XX		
80004-07			XXXXXXXX	XX
	80004-03 80004-04 80004-11 80004-12 OM WITH S 80004-05 80004-06	80004-03 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	80004-03	58,591.00   58,591.00

## STATEMENT OF GENERAL BUDGET REVENUES 2018

Source		Budget -01		Realized -02		Excess or Deficit*	-
Surplus Anticipated Surplus Anticipated with Prior Written Consent of	80101-	10,000,000.00		10,000,000.00		-	
Director of Local Government	80102-					-	
Miscellaneous Revenue Anticipated:		XXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Adopted Budget		9,542,552.00		12,575,863.97		3,033,311.97	
Added by N.J S. 40A:4-87: (List on 17a)		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
See Sheet 17a		250,559.99		250,559.99		<u>-</u>	
						<u>-</u>	
Total Miscellaneous Revenue Anticipated	80103-	9,793,111.99		12,826,423.96		3,033,311.97	
Receipts from Delinquent Taxes	80104-	1,000,000.00		1,456,067.03		456,067.03	
						-	
Amount to be Raised by Taxation:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
(a) Local Tax for Municipal Purposes (Inlc. Library)	80105-	48,288,716.96		XXXXXXXX	XX	XXXXXXXXX	XX
(b) Addition to Local District School Tax	80106-			XXXXXXXX	ХХ	XXXXXXXXX	XX
Total Amount to be Raised by Taxation	80107-	48,288,716.96		49,588,349.00		1,299,632.04	
		69,081,828.95		73,870,839.99		4,789,011.04	

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	XX	172,493,895.88	<u> </u>
Amount to be Raised by Taxation		XXXXXXXX	XX	XXXXXXXX	XX
Local District School Tax	80109-00	93,498,130.00		XXXXXXXXX	XX
Regional School Tax	80119-00			XXXXXXXXX	XX
Regional High School Tax	80110-00			XXXXXXXX	XX
County Taxes	80111-00	25,197,966.19		XXXXXXXX	XX
County Open Space Preservation	80111-00	2,058,849.39		XXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00	203,845,99		XXXXXXXX	XX
Special District Taxes	80113-00	3,910,532.00		XXXXXXXXX	XX
Municipal Open Space Tax	80120-00			XXXXXXXXX	XX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	XX	1,963,776.69	ACK
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	XX	1,500,10.07	-
Balance for Support of Municipal Budget (or)	80116-00	49,588,349.00		XXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00	7-3-7-13-13-13-13-13-13-13-13-13-13-13-13-13-		XXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXX	XX	120000000000000000000000000000000000000	
* These items are applicable only when there is no "Amount to be Raised by Taxation" in to column of the statement at the top of this sheet. In such instances, any excess of deficit in	the "Budget"	174,457,672.57		174,457,672.57	

column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

## STATEMENT OF GENERAL BUDGET REVENUES 2018

(Continued)

## MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
I Municipal Court Alcohol Education Rehab & Enforcement	2,856.07	2,856.07	_
2 Municipal Alliance on AlcoholismFY 2017/2018		-	_
3 Municipal Alliance AlcoholismFY 2018/2019	34,620.00	34,620.00	
4 Multi-Jurisdictional Task Force Grant	6,000.00	6,000 00	_
5 Clean Communities Grant	93,369.35	93,369.35	_
6 Alcohol Education Rehab Program		-	-
7 Municipal Alliance	7,500.00	7,500.00	-
8 Municipal Alliance		-	-
9 Drunk Driving Enforcement	35,725.47	35,725.47	-
10 Friends of Piscataway Public Library	57,624.62	57,624.62	
11 Distracted Driving	6,600.00	6,600.00	
12 Bulletproof vest Partnership Grant	6,264.48	6,264.48	
		_	
			-
			_
		-	-
			_
		-	-
		-	_
		_	
		_	-
		-	_
		-	-
		-	
			-
			-
Total (Sheet 17)  Thereby certify that the above list of Chapter 150 insertions of	250,559.99	250,559.99	

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: // ANDANA KIIURANA

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		80012-01	68,831,268.96
2018 Budget - Added by N.J.S. 40A:4-87		80012-02	250,559.99
Appropriated for 2018 (Budget Statement Item 9)		80012-03	69,081,828.95
Appropriated for 2019 by Emergency Appropriation (Budget Statement )	Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)		80012-05	69,081,828.95
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	69,081,828.95
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	62,684,868.04	-
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,963,776.69	
Reserved	80012-10	4,403,367.55	
Total Expenditures		80012-11	69,052,012.28
Unexpended Balances Canceled (see footnote)		80012-12	29,816.67

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: NOT APPLICATBLE	
Paid or Charged	
Reserved	
Total Expenditures	

### **RESULTS OF 2018 OPERATION**

### CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	XX	3,033,311.97	
Delinquent Tax Collections	80013-02	XXXXXXXX	XX	456,067.03	
		XXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXX	XX	1,299,632.04	
Unexpended Balances of 2018 Budget Appropriations (incl. En	nc. 80013-04	XXXXXXX	XX	29,816.67	
Miscellaneous Revenue Not Anticipated  Miscellaneous Revenue Not Anticipated:	81113-	XXXXXXXX	XX	1,008,667.87	
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	XX		
Sale of Municipal Assets		XXXXXXXX	XX	33,304.55	
Unexpended Balances of CY-2017 Appropriation Reserves	80013-05	XXXXXXXX	XX	4,026,290.10	
Prior Years Interfunds Returned in 2018	80013-06	XXXXXXXX	XX		
Unexpended Balances of Accounts Payables		XXXXXXXX	XX	1,143,242.50	. "
Revenue Accounts Receivable/Reserves cancelled		XXXXXXXX	XX		
Overpayments Cancelled		XXXXXXXX	XX	2,079,630.38	
Prior Year Revenue		XXXXXXXX	XX	5,617.68	
Prior Years Senior Citizen Deduction allowed		XXXXXXXX	XX	8,336.79	
Deferred School Tax Revenue: (See School Taxes, Sheets 13	& 14)	XXXXXXXX	XX	XXXXXXXX	XX
Balance January 1, 2018	80013-07			XXXXXXXX	XX
Balance December 31, 2018	80013-08	XXXXXXXX	XX		
Deficit in Anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXXX	XX
				XXXXXXXX	XX
Required Collection of Current Taxes	80013-11			XXXXXXXX	XX
Interfund Advances Originating in 2017	80013-12			XXXXXXX	XX
Refund of Prior Year Revenues		24,503.20		XXXXXXXX	XX
Refund of Current Year Revenues		37,477.80		XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	13,061,936.58		XXXXXXXX	XX
		13,123,917.58		13,123,917.58	

### SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realize
2% SR Citizen/ Veterans	4,572 83
Abandoned Vehicles	34.00
Admin & Car Fees	774,033.30
Bid Specifications	20,900.00
Central Jersey JIF Award - Insurnace	10,000 00
Cost of Tax Sale	9,553.84
Credit Card Convenience Fee	3,278 35
Delinquent Fees	3,600.00
DMV Inspection Fees	840.00
FEMA Reimbursement: Hurricane Sandy	792.67
Filiming Agreement	900.00
Fire Penalty	1,000.00
Fire Report	15.00
Grant Cancelled	5,000.00
Homeowner Mail Reimbursements	3,420.60
ID Card Replacement Fee	222 00
Insurance Claim	61,635 00
Interpretation	1,050.00
July 4th Fire Works Donations	7,075.00
Maintenance Lien	8,038.79
Maintenance Lien Interest	408 78
Medical Appointments	750.00
Miscellaneous	12,127.03
Payment in Lieu of Taxes	6,000.00
Photo Copies	4,710 85
Police Report	2,030.70
Recycle: Batteries	663.00
Recycle: Electionic Waste	1,888.02
Recycling Subsidy - Solid Waste	718 25
Rent: Land	1.00
Rent Use of Senior Center	6,200.00
Return Check Fees	914.00
Scrap Metal	4,411.20
Towing Penalty	2,000 00
Violations- Code	12,480.00
Visitors Fee	3 00
Worker's Compensation Refund	37,300.60
Zoning & Planning Fees	100.00
ount of Misselling and D. N. C.	
ount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 1,008,667.8

### SURPLUS - CURRENT FUND YEAR 2018

		Debit		Credit	
1. Balance January 1, 2018	80014-01	XXXXXXXX	XX	19,725,265.52	
2.		XXXXXXXX	XX		
3. Excess Resulting from 2018 Operations	80014-02	XXXXXXXX	XX	13,061,936.58	
4. Amount Appropriated in the 2018 Budget - Cash	80014-03	10,000,000.00		XXXXXXXX	XX
5. Amount Appropriated in the 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXX	XX
6.				XXXXXXXX	XX
7. Balance December 31, 2018	80014-05	22,787,202.10		XXXXXXXX	XX
		32,787,202.10		32,787,202.10	

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

Cash		80014-06	\$ 34,307,165.59
Investments		80014-07	
Change Fund			535.00
Sub Total			34,307,700.59
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	11,748,680.93
Cash Surplus		80014-09	22,559,019.66
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	228,182.44	
Deferred Charges # Revaluation	80014-12	~	
Deferred Charges # Hurricane Sandy	80014-12		
Cash Deficit #	80014-13		
Total Other Assets		80014-14	228,182.44
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OT	HER ASSETS	80014-15	22,787,202.10

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2018 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE. Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55 1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

### (FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2018 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	\$ 173,084,488.71
or (Abstract of Ratables)		82113-00	\$
2. Amount of Levy Special District Taxes			Φ
		82102-00	\$
<ol> <li>Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.</li> </ol>		82103-00	\$
<ol> <li>Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.</li> </ol>		82104-00	\$ 1,514,070.50
5a. Subtotal 2018 Levy	\$	174,598,559.21	
5b. Reductions due to tax appeals **	\$	352,832.51	
5c. Total 2018 Tax Levy		82106-00	\$ <u>174,245,726.70</u>
6 Transferred to Tax Title Liens		82107-00	\$30,090.41
7. Transferred to Foreclosed Property		82108-00	\$
8. Remitted, Abated or Canceled		82109-00	\$251,043.84
9. Discount Allowed		82110-00	\$
10. Collected in Cash: In 2017	82121-00	\$_5,030,696.48	
In 2018 *	82122-00	\$_167,220,833.02	
R.E.A.P. Revenue	82124-00	\$	
State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	\$242,366.38	
Total to Line 14	82111-00	\$_172,493,895.88	
11. Total Credits			\$ 172,775,030.13
12. Amount Outstanding December 31, 2018		83120-00	\$1,470,696.57
13. Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is 98.99% 82112-00			
Note:If municipality conducted Accelerated Tax Sale or Ta	ıx Levy Sale ch	eck hei	& complete sheet 22a
14. Calculation of Current Taxes Realized in Cash:			
Total of Line 10  Less: Reserve for Tax Appeals Pending			\$ 172,493,895.88
State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 172,493,895.88
Note A: In showing the above percentage the following should Where Item 5 shows \$1,500,000.00, and Item 10 show the percentage represented by the cash collections wo \$1,049,977.50 / \$1,500,000 or .699985. The correct personnel be shown as Item 13 is 69.99% and not 70.00%, nor 699985.	ws \$1,049,977.5 uld be percentage to	50,	
# Note: On Item 1 if Duplicate (Analysis) Figure is used; be s Senior Citizens and Veterans Deductions.	ure to include		

<sup>\*</sup> Include overpayments applied as part of 2018 collections.

<sup>\*\*</sup> Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

### ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

### To Calculate Underlying Tax Collection Rate for 2019

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

(1) Utilizing Accelerated Tax Sale	NOT APPLICABLE	
Total of Line 10 Collected in Cash (sheet 22)	\$ 	
LESS: Proceeds from Accelerated Tax Sale		
NET Cash Collected	s	<u>.</u>
Line 5c (sheet 22) Total 2019 Tax Levy	s	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		%
		<del></del>
(2) Utilizing Tax Levy Sale		
Total of Line 10 Collected in Cash (sheet 22)	S THE HORSE HAR SEE THE SEE TH	
LESS: Proceeds from Tax Levy Sale (excluding premium)		
NET Cash Collected	\$	<del></del> -
Line 5c (sheet 22) Total 2019 Tax Levy	s	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds  Net Cash Collected divided by Item 50 in		

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

	Debit		Credit		
1. Balance January 1, 2018	XXXXXXXX	XX	XXXXXXXX	XX	
Due From State of New Jersey	220,794.22		XXXXXXXX	XX	
Due To State of New Jersey	XXXXXXXX	XX			
2. Sr. Citizens Deductions Per Tax Billings	242,250.00		XXXXXXXX	XX	
3. Veterans Deductions Per Tax Billings			XXXXXXXX	XX	
4. Sr. Citizens & Veterans Deductions Allowed By Tax Collector	6,500.00		XXXXXXX	XX	
5. Sr. Citizens & Veterans Deductions Allowed By Tax Collector					
6. Sr. Citizen & Veterans Deductions Allowed & Disallowed (2017)			8,336.79		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	XX	6,383.62		
8. Sr. Citizens Deductions Disallowed By Tax Collector 2016 Taxes	XXXXXXXX	XX			
9. Received in Cash from State	XXXXXXXX	XX	226,641.37		
10.		,			
11.					
12. Balance December 31, 2018	XXXXXXXX	XX	XXXXXXXX	XX	
Due From State of New Jersey	XXXXXXXX	XX	228,182.44		
Due To State of New Jersey			XXXXXXXXX	XX	
	469,544.22		469,544.22		

Calculation of Amount to be included on Sheet 22, Item 10-2017 Senior Citizens and Veterans Deductions Allowed

Line 2	242,250.00
Line 3	~
Line 4	6,500.00
Sub-Total	248,750.00
Less: Line 7	6,383.62
To Item 10, Sheet 22	242,366,38

### SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

				_		
		Debit		Credit	<u>-</u>	
Balance January 1, 2018			XXXXXXXX	XX	1,409,776.24	
Taxes Pending Appeals	Taxes Pending Appeals			XX	XXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXX	XX	XXXXXXXX	XX
Contested Amount of 2017 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals			XXXXXXX	XX		
Transfer from 2017 Budget				-	3,500,000.00	
Cash Paid to Appelants (Including 5% Interest from Da Closed to Results of Operations	nte of Payment)		2,899,515.32		XXXXXXX	XX
(Portion of Appeal won by Municipality, including Inte	erest)				XXXXXXXX	XX
Balance December 31, 2018			2,010,260.92		XXXXXXXX	XX
Taxes Pending Appeals* 2,010,260.92			XXXXXXX	XX	XXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXX	XX	XXXXXXXX	XX
* Includes State Tax Court and County Board of Taxat Appeals Not Adjusted by December 31, 2017	ion		4,909,776.24		4,909,776.24	

**Y-1383** License #

February 10, 2019

Date

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

			YEAR 2019	YEAR 2020
<ol> <li>Total General Appropriations for Item 8 (L) (Exclusive of Reserve</li> </ol>	or 2018 Municipal Budget Statement	00015	74,994,539.71	
Local District School Tax -		80015-		XXXXXXXX XX
2. Local District School 12x -	Actual  Estimate**	80016-		
2 Pagional Sale and District To		80017-	95,368,092.60	XXXXXXXX XX
3. Regional School District Tax -	Actual	80025-		
4 2	Estimate*	80026-		XXXXXXXX XX
4. Regional High School Tax -	Actual	80018-		
School Budget	Estimate*	80019-	-	XXXXXXXX XX
5. County Tax	Estimate*: County Taxes	80020-	25,701,925.51	
	Estimate*: County Open Space Taxe	80021-	2,100,026.38	XXXXXXXX XX
6. Special District Taxes	Actual	80022-		
	Estimate*	80023-	4,000,000.00	XXXXXXXX XX
7. Minimum Library Tax	Actual	80027-		
	Estimate*	80028-		XXXXXXXX XX
8. Total General Appropriations &	t Other Taxes	80024-01	202,164,584.20	
Less: Total Anticipated Revenu     Municipal Budget (Item 5)		80024-02		
10. Cash Required from 2018 Taxe	s to Support		27,363,439.89	
Local Municipal Budget ar 11. Amount of item 10 Divided by	od Other Taxes 98.94%	80024-03 [820034-04]	174,801,144.31	_
Equals Amount to be Raised by	Taxation (Percentage	[020034-04]		
used must not exceed the applic shown by Item 13, Sheet 22)	cable percentage	90024.05	176 672 007 50	
		80024-05	176,673,887.52	
Analysis of Item 11:  Local District School Tax			* 14	
(Amount Shown on Line		95,368,092.60	* Must not be stated "actual" Tax of yea	in an amount less than ar 2015
Regional School District Tax (Amount Shown on Line				
Regional High School Tax				n an amount less than submitted by the Local
(Amount Shown on Line County Tax	4 Above)			on to the Commissioner
(Amount Shown on Line	5 Above)	27,801,951.89		anuary 15, 2016 (Chap. Consideration must be
Special District Tax  (Amount Shown on Line	6 Above)	4,000,000.00	given to calendar	year calculation.
Municipal Open Space Tax		4,000,000.00		
(Amount Shown on Line				
Tax in Local Municipal Budget		49,503,843.03	_	
Tax in Local Library Minimum	Funding			
Total Amount (see Line 11)		176,673,887.52	0.00	
12. Appropriation: Reserve for Un Statement, Item 8 (M) (Item	collected Taxes (Budget 111. Less Item 10)	80024-06	1 972 742 21	
Computation of "Tax in Local I	Municipal Budget"	80024-06	1,872,743.21	Note:
Item 1 - Total General App			74,994,539.71	The amount of anticipated rev-
Item 12 - Appropriation: R	escrve for Uncollected Taxes		1,872,743.21	enues (Item 9)
Sub-Total			76,867,282.92	may never exceed the total of Items 1
Less: Item 9 - Total Antici	pated Revenues		27,363,439.89	and 12.
· · · · · · · · · · · · · · · · · · ·	on in Municipal Budget including Lib	rany 80024 07		_
- Tanau		nary 00024-07	49,503,843.03	

### 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, Item 12)	\$
В.	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 [(2018 Estimated Total Levy - 2017 Total Levy)/2017 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)	\$
201	6 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	
1.	Subtotal General Appropriations (item8(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	<del></del>
1. Balance January 1, 2018			2,127,710.56		XXXXXXXX	XX
A. Taxes	83102-00	1,451,551.75	XXXXXXXX	XX	XXXXXXXX	XX
B. Tax Title Liens	83103-00	676,158.81	XXXXXXXX	XX	XXXXXXXX	XX
2. Canceled:			XXXXXXXX	XX	XXXXXXXX	XX
A. Taxes		83105-00	XXXXXXXX	XX	(13,925.21)	
B. Tax Title Liens		83106-00	XXXXXXXX	XX		<u> </u>
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XX	XXXXXXXX	XX
A. Taxes		83108-00	XXXXXXXX	XX		2 8.7 8
B. Tax Title Liens		83109-00	XXXXXXXX	XX		
4. Added Taxes		83110-00	_		XXXXXXXX	XX
5. Added Tax Title Liens		83111-00			XXXXXXXX	XX
6. Adjustment between Taxes (Other than current and Tax Title Liens:	year)		XXXXXXXX	XX	XXXXXXXX	XX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXX	XX		AA
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 6,461.24	71.71	XXXXXXXX	XX
7. Balance Before Cash Payments			XXXXXXXX	XX	2,141,635.77	
8. Totals			2,134,171.80	7,7,7	2,134,171.80	
9. Balance Brought Down			2,141,635.77		XXXXXXXX	XX
10. Collected:			XXXXXXXX	XX	1,464,939.47	
A. Taxes	83116-00	1,456,462.82	XXXXXXXX	XX		vv
B. Tax Title Liens	83117-00	8,476.65	XXXXXXXX	XX		<u> </u>
11. Interest and Costs - 2018 Tax Sale		83118-00	4,109.51	AA	XXXXXXXX	XX
12. 2018 Taxes Transferred to Liens		83119-00	30,090.41			XX
13. 2018 Taxes		83123-00	1,470,696.57		XXXXXXXX	XX
14. Balance December 31, 2018		00120-00	XXXXXXXX	XX	2 181 502 70	XX
A. Taxes	83121-00	1,473,249.47	XXXXXXXX		· · · · · · ·	VV
B. Tax Title Liens	83122-00	708,343.32		XX	XXXXXXXX	XX
15. Totals	00122-00	100,545,52	3 646 532 26	XX	XXXXXXXX	XX
16 Percentage of Cook Collections 4. Additional A			3,646,532.26	<u></u>	3,646,532.26	L

16.	Percentage of Cash Collections to Adjuste	ed Amount Outstanding
	(Item No. 10 divided by Item No. 9) is	68.40%
17	34 NT -1.4 - 1.7 31 13	

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

<sup>17.</sup> Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2019.

\$\frac{\\$1,492,271.20}{83125-00}\$ and represents the \$\frac{\\$3125-00}{\}\$

### SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit		Credit	
1. Balance January 1, 2018	84101-00	2,592,900.00		XXXXXXXX	XX
2. Foreclosed or Deeded in 2018		XXXXXXX	XX	XXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXX	XX
<u>5A.</u>	84102-00			XXXXXXX	XX
5B.	84105-00	XXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXX	XX		
8. Sales		XXXXXXX	XX	XXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXX	XX		
10. Contract	84110-00	XXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXX	XX
14. Balance December 31, 2018	84114-00	XXXXXXXX	XX	2,592,900.00	
	:	2,592,900.00		2,592,900.00	

### CONTRACT SALES

		Debit		Credit	
15. Balance January 1, 2018	84115-00			XXXXXXXX	XX
16. 2018 Sales from Foreclosed Property	84116-00			XXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXX	XX		
18. NOT APPLICABLE	84118-00	XXXXXXXX	XX		
19. Balance December 31, 2018	84119-00	XXXXXXX	XX		
\					

### MORTGAGE SALES

		Debit		Credit	
20. Balance January 1, 2018	84120-00			XXXXXXXX	XX
21. 2018 Sales from Foreclosed Property	84121-00			XXXXXXX	XX
22. Collected *	84122-00	XXXXXXX	XX		
23. NOT APPLICABLE	84123-00	XXXXXXX	XX		
24. Balance December 31, 2018	84124-00	XXXXXXX	XX		
Analysis of Sale of Property: \$ * Total Cash Collected in 2018 (84125-00)	0				

Realized in 2018 Budget

### **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	DEC. 31, 2017 per Audit <u>Report</u>	Amount in 2018 <u>Budget</u>	Amount Resulting <u>from 2019</u>	Balance as at <u>DEC. 31, 2018</u>
Emergency Authorization - Municipal*	\$	\$	\$	\$
Emergency Authorizations -	NOT APPLICAL	•	· -	
Schools	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$ \$
	\$	•	\$	-
EMERGENCY AUTHO	unded or refunded as ligonal DRIZATIONS UNI EFUNDED UNDE	DER N.J.S. 40A:	4-47 WHICH I OR N.J.S. 40A	HAVE BEEN A:2-51
EMERGENCY AUTHO	ORIZATIONS UNI	DER N.J.S. 40A: R N.J.S. 40A:2-3 Purpose	OR N.J.S. 40A	A:2-51 <u>Amount</u>
EMERGENCY AUTHO FUNDED OR RI  Date  1	ORIZATIONS UNI EFUNDED UNDEI	DER N.J.S. 40A: R N.J.S. 40A:2-3 Purpose	OR N.J.S. 40A	A:2-51  Amount  \$
EMERGENCY AUTHO FUNDED OR RI  Date  1 2	ORIZATIONS UNI EFUNDED UNDEI  NOT APPLICAL	DER N.J.S. 40A: R N.J.S. 40A:2-3 Purpose	OR N.J.S. 40A	A:2-51  Amount  \$  \$
EMERGENCY AUTHO FUNDED OR RI  Date  1. 2. 3.	ORIZATIONS UNI EFUNDED UNDEI  NOT APPLICAL	DER N.J.S. 40A: R N.J.S. 40A:2-3  Purpose  BLE	OR N.J.S. 40A	A:2-51  Amount  \$ \$ \$ \$ \$
EMERGENCY AUTHO FUNDED OR RI  Date  1 2 3 4	ORIZATIONS UNI EFUNDED UNDEI  NOT APPLICAL	DER N.J.S. 40A: R N.J.S. 40A:2-3  Purpose  BLE	OR N.J.S. 40A	A:2-51  Amount  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$
EMERGENCY AUTHO FUNDED OR RI  Date  1 2 3 4	ORIZATIONS UNI EFUNDED UNDEI  NOT APPLICAL	DER N.J.S. 40A: R N.J.S. 40A:2-3  Purpose  BLE	OR N.J.S. 40A	A:2-51  Amount  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$
EMERGENCY AUTHO FUNDED OR RI  Date  1 2 3 4	ORIZATIONS UNI EFUNDED UNDEI  NOT APPLICAT	Purpose BLE	OR N.J.S. 40A	A:2-51  Amount  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$
EMERGENCY AUTHO FUNDED OR RI  Date  1 2 3 4 5 JUDGEMENTS ENT	ORIZATIONS UNI EFUNDED UNDEI  NOT APPLICAT	Purpose BLE	OR N.J.S. 40A	A:2-51  Amount  \$ \$ \$ \$ \$  ATISFIED  Appropriated fo
EMERGENCY AUTHO	PRIZATIONS UNI EFUNDED UNDER  NOT APPLICATE  Con Account of	DER N.J.S. 40A: R N.J.S. 40A:2-3  Purpose  BLE  MUNICIPALIT  Date Entered	OR N.J.S. 40A	A:2-51  Amount  \$ \$ \$ \$ \$ \$ ATISFIED
EMERGENCY AUTHO	NOT APPLICAL  NOT APPLICAL  On Account of	Purpose  MUNICIPALIT  Date Entered	Y AND NOT S.	A:2-51  Amount  \$ \$ \$ \$ \$  ATISFIED  Appropriated fo in Budget of Year 2018
EMERGENCY AUTHO FUNDED OR RI  Date  1 2 3 4 5 JUDGEMENTS ENT	NOT APPLICAL  NOT APPLICAL  On Account of	Purpose  BLE  MUNICIPALIT  Date Entered	Y AND NOT S.  Amount	A:2-51  Amount  \$ \$ \$ \$ \$ \$  ATISFIED  Appropriated fo in Budget of
EMERGENCY AUTHO	PRIZATIONS UNI EFUNDED UNDER  NOT APPLICATE  On Account of  NOT APPLICATE  NOT AP	Purpose  BLE  Date Entered  BLE	Y AND NOT S.  Amount  \$	A:2-51  Amount  \$ \$ \$ \$  ATISFIED  Appropriated fo in Budget of Year 2018

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:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

		ę											-	
FEMA														80028-00
Operations													1 <del>50</del>	
Budget													<del>\$3</del>	80027-00
		1											, s/s	
			the state of the s					W minimum n n n n			The state of the s		Totals \$	
					-						- Constitution - Cons			
	Budget Operations FEMA	Budget Operations FEMA	FEMA  Budget Operations FEMA	FEMA  Budget Operations FEMA	Budget Operations FEMA  -	FEMA  Budget Operations FEMA	Budget Operations FEMA   Budget Operations   FEMA   Pema   Pema	Permittions Females of the control o	NONE IN THE PROPERTIONS FEMA	NONE Parties FEMA	Pudget Operations FEMA  Budget Operations FEMA  A series of the series o	NONE FEMA	NONE EEMA	NONE Sudget Operations FFMA  Totals S S S S S S S S S S S S S S S S S S S

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.A. 40A:4-55.13 et seq. are recorded on this page VANDANA KHURANA

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.

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICI PAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Rajance	Dec. 31, 2019									
REDUCED IN 2019	Canceled by Resolution	-								00 30008
REDUC	By 2018 Budget								,	80025-00
Balance	Dec. 31, 2018								T.	
Not Less Than 1/5 of Amount	Authorized*	1		The state of the s						
Amount Authorized									1	
Purpose					7			produced filter desires th analyzation man in delampation our resummentally southly majories object page of	Totals	
Date				100mb Arman		Managar	y serious	1 0001100000	,	

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 VANDANA KHURANA

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.

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

(MUNICIPAL) GENERAL CAPITAL BONDS

(1711)	UNICIPAL)	GENERAL C	APIT	AL BONDS			
		Debit		Credit		2018 D Service	
Outstanding January 1, 2018	80033-01	XXXXXXXX	XX	35,248,000.00			
Issued	80033-02	XXXXXXXX	XX	16,115,000.00			
Paid	80033-03	7,875,000.00		XXXXXXXX	XX		
Outstanding December 31, 2018	80033-04	43,488,000.00		XXXXXXX	XX		
2019 Bond Maturities - General Cap	ital Ronde	51,363,000.00		51,363,000.00		7 FQ 4 000 00	
2019 Interest on Bonds *	tur Borius	80033-06	\$	80033-05 1,668,343.33	T	7,724,000.00	
ASS	ESSMENT S	SERIAL BONI		1,000,545.55			
Outstanding January 1, 2018	80033-07	XXXXXXXX	XX	<u></u>	[		
Issued	80033-08	XXXXXXX	XX				
Paid	80033-09			XXXXXXXX	XX		
NOT APPLICABLE	s						
Outstanding December 31, 2018	80033-10			XXXXXXXX	XX		
2019 Bond Maturities - Assessment	Bonds			80033-11	<u> </u> 		
2019 Interest on Bonds *		80033-12	\$	00000 11			<del></del>
Total "Interest on Bonds - Debt Serv	rice" (*Items)			80033-13	\$		
LIST	OF BONDS	ISSUED DUR	ING	2018	<u> </u>	1	· · · · · · · · · · · · · · · · · · ·
Purpose		2019 Maturi	<u>-</u>	Amount Issue	d	Date of Issue	Interest Rate
\$16,115,000.00 General Obligation	Bond Sale	875,000.00		16,115,000.00		12/1/2018	2.6910%
	///						
			] ]				· · · · · · · · · · · · · · · · · · ·

80033-14

875,000.00

Total

80033-15

16,115,000.00

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

(COUNTY) (MUNICIPAL) LOAN

		Debit		Credit			Debt vice
Outstanding January 1, 2018	80033-01	XXXXXXXX	XX				
Issued	80033-02	XXXXXXX	XX				
Paid	80033-03			XXXXXXXX	XX		
NOT APPLICABLE			-				
			•				
Outstanding December 31, 2018	80033-04			XXXXXXXX	XX		
2019 Loan Maturities				80033-05	\$		
2019 Interest on Loans				80033-06	\$		<u></u> .
Total 2019 Debt Service for		Loan		80033-13	\$		<del></del>
						<u>-</u> -	<u>-</u>
		LOAN	<u></u>				
Outstanding January 1, 2018	80033-07	XXXXXXX	XX				
Issued	80033-08	XXXXXXXX	XX				
Paid	80033-09			XXXXXXXX	XX		
NOT APPLICABLE							
Outstanding December 31, 2018	80033-10			XXXXXXXX	XX		
2019 Loan Maturities			_	80033-11	\$		
2019 Interest on Loans		<del></del>		80033-12	\$		
Total 2019 Debt Service for		Loan		80033-13	\$		<del></del>
LIST O	F LOANS	ISSUED DUI	RINC	G 2018			
Purpose		2017 Matur		Amount Issu	ed	Date of Issue	Interes Rate
	<del>_</del>						
NOT APPLICABLE							
			_				
	<del>-</del>						
	Total						
		80033-14		80033-15		- · · · · · · · · · · · · · · · · · · ·	

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

### TYPE I SCHOOL TERM BONDS

		Debit		Credit		2017 Serv	
Outstanding January 1, 2018	80034-01	XXXXXXX	XX		1		
Paid	80034-02			XXXXXXXX	XX		
NOT APPLICABLE							
Outstanding December 31, 2018	80034-03			XXXXXXXX	XX		
					221		
2019 Bond Maturities - Term Bond	ds	80034-04	\$				
2019 Interest on Bonds *		80034-05	\$				
	SCHOOL	SERIAL BO	OND				
Outstanding January 1, 2018	80034-06	XXXXXXX	XX				
Issued	80034-07	XXXXXXX	XX				
Paid	80034-08			XXXXXXX	XX		
NOT APPLICABLE							
Outstanding December 31, 2018	80034-09			XXXXXXXX	XX		
2019 Interest on Bonds *		80034-10	\$				
	ds	80034-10	\$	80034-11	\$		
2017 Bond Maturities - Serial Bon				80034-11 80034-12			7
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S	School Debt S	Service" (*Items	)	80034-12	\$	G 2018	
2019 Interest on Bonds *  2017 Bond Maturities - Serial Bon  Total "Interest on Bonds - Type I S  LIST OF  Purpose	School Debt S	Service" (*Items	) [E]	80034-12	\$ <b>N</b> (	G 2018  Date of Issue	Interest Rate
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S LIST OF	School Debt S	Service" (*Items  DS ISSU  2018 Matur	) [E]	80034-12  DURI  Amount Issu	\$ <b>N</b> (	Date of	
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S LIST OF	School Debt S	Service" (*Items  DS ISSU  2018 Matur	) [E]	80034-12  DURI  Amount Issu	\$ <b>N</b> (	Date of	
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose	School Debt S	Service" (*Items  DS ISSU  2018 Matur	) [E]	80034-12  DURI  Amount Issu	\$ <b>N</b> (	Date of	
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose	School Debt S	Service" (*Items  DS ISSU  2018 Matur	) [E]	80034-12  DURI  Amount Issu	\$ <b>N</b> (	Date of	
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  NOT APPLICABLE  Total	BONI 80035-	Service" (*Items  DS ISSU  2018 Matur  -01	) ity	Amount Issu	NC ned	Date of Issue	
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  NOT APPLICABLE  Total  2018 INTERES	BONI  80035- TREQUII	Service" (*Items  DS ISSU  2018 Matur  -01	) ity	Amount Issur-02  RENT FUND Outstanding	NC ned	Date of Issue  BT ONLY 2018 Interest	
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  NOT APPLICABLE  Total  2018 INTERES	BONI  80035- TREQUII	DS ISSU 2018 Maturi -01  REMENT - C	ity	Amount Issur-02  RENT FUND Outstanding Dec. 31, 2018	NC led	Date of Issue  BT ONLY 2018 Interest Requirement	
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  NOT APPLICABLE  Total  2018 INTERES  NOT APPLICABLE  1. Emergency Notes	BONI  80035- TREQUII	Service" (*Items  DS ISSU  2018 Maturi -01  REMENT - C	) ity CURI	Amount Issur-02  RENT FUND Outstanding Dec. 31, 2018	NC led DEF	Date of Issue  ST ONLY 2018 Interest Requirement	
2017 Bond Maturities - Serial Bond Total "Interest on Bonds - Type I S  LIST OF  Purpose  NOT APPLICABLE  Total  2018 INTERES  NOT APPLICABLE  1. Emergency Notes  2. Special Emergency No	BONI  80035- TREQUII	Service" (*Items  DS ISSU  2018 Maturi -01  REMENT - C  80036- 80037-	) ity s \$	Amount Issur-02  RENT FUND Outstanding Dec. 31, 2018	NC led  DEH	Date of Issue  BT ONLY  2018 Interest Requirement	
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  NOT APPLICABLE  Total  2018 INTERES  NOT APPLICABLE  1. Emergency Notes 2. Special Emergency Notes 3. Tax Anticipation Notes	BONI  80035- TREQUII	Service" (*Items  DS ISSU  2018 Maturi -01  REMENT - C  80036- 80037- 80038-	ity  Suri	Amount Issur-02  RENT FUND Outstanding Dec. 31, 2018	NC led  DEF	Date of Issue  BT ONLY 2018 Interest Requirement	
2017 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  NOT APPLICABLE  Total  2018 INTERES'  NOT APPLICABLE  1. Emergency Notes  2. Special Emergency No	80035- TREQUIDATES  Steeling and Count	Service" (*Items  DS ISSU  2018 Maturi -01  REMENT - C  80036- 80037- 80038- y Taxes 80039-	JEI ity  S s s	Amount Issur-02  RENT FUND Outstanding Dec. 31, 2018	NC led  DEF	Date of Issue  BT ONLY  2018 Interest Requirement	

Sheet 32

### DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

That a Dance of Lorent	Original	Original Date of	Amount	Date	Rate	2019 Budge	2019 Budget Requirement	Interest Computed to
The of Fulpose of Issue	penssi	Issue*	Outstanding Dec. 31, 2018	Maturity	Interest	For Principal	For Interest	(Insert Date)
1. NOT APPLICABLE					A SECTION AND A SECTION AND A SECTION ASSESSMENT ASSESS			
2.								
·								
4,								EL CONTROL DE LA
v								
· · ·								7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
Choo								
×.								
9.								
10.								
11.								
12,								
13,					!			
14,								
Total	Ē	ı	t	ſ	i .	-	1	T
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.	S, 40A:2-8(b) with "C".	Such notes must be retired	at the rate of 20% of the or	iginal amount issued	annually.	80051-01	80051-02	

Sheet 33

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

Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or \* " 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.

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 Purposs of Issue Amount Date of Note of Original Amount of Original Amount of Original Issued Issued Issued Issued Issued Date 31,2018 Manufity Interest For Principal For Interest Original Amount of Original Amount of Original Amount of Original Issued Issued Issued Issued Original Amount of Original Amount of Original Amount of Original Issued Issued Issued Issued Issued Issued Original Amount of Or	Interest   Computed to												
iginal         Original         Amount of Note of Outstanding State         Date of Outstanding Date of Outstanding Date of Outstanding Dec. 31, 2018         Maturity         Interest         For of Date of Outstanding Date of Date o	Requirement	For Interest **		-					_				000001
iginal Original Amount Date of nount Date of Original Original Amount of Note	2019 Budget	For Principal											00051 01
iginal Original Amount Date of Outstanding Sued Issue* Outstanding Dec. 31, 2018  Dec. 31, 2018	Rate of	Interest								-			
iginal nount Date of Swed Issue*	Date of	Maturity											
iginal nount sued	Amount of Note	Outstanding Dec. 31, 2018											
Title or Purpose of Issue  TrappLicable  Tra	Original Date of	Issue*											
Title or Purpose of Issue  T APPLICABLE  T TOtal	Original Amount	Issued					11 22						
1. NO 1. S. 3. 3. 3. 7. 7. 7. 7. 10. 10. 11. 11. 11. 11. 11. 11. 11. 11	Title or Purpose of Issue		NONE		NOT APPLICABLE							Total	The second secon

(Do not crowd - add additional sheets)

Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2019 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

<sup>\*\*</sup>Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Activity of the second	And the second s	Territoria.	
	Amount	2019 Budget	2019 Budget Requirement
Purpose	Outstanding Dec. 31, 2018	For Principal	For Interest/Fees
2.			
4,			
5.			
9.			
7.			
8.			
9.			
10,			
12.			
I3. Total			7,000
		80051-01	80051-02

Sheet 34a

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

	Balance -	Balance - Jan. 1, 2017	0	200011011	Fremmerances	Expended	Authorizations	Balance - Dec	Balance - December 31, 2018
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations	Dec. 31, 2017	December 31, 2018	i.	Canceled	Funded	Unfunded
								E.	
Various Improvements: 01-01		+							
Various Improvements: 02-25, 03-23								t	
Purchase of Land: 03-10, 04-29								1	
Various Improvements: 03-39	7,500.00					7,500.00		1	
Various Improvements: 04-05								3	
Voriginal Immersion ante: 04-52 ()5-40								3	
Validus Improventents, or 22, 52 re								ı	
Various Improvements: 05-11									
po Varions Improvements: 05-13						and the second s		1	
Various Canital Immovemnts: 05-41, 06-14	3,244.00		and the second s	162,278.00	161,278.00	1,000.00		3,244.00	
Y anotas Capatal Improvement	<u> </u>							•	
Land Acquisition: 00-20	0 536 16			80.957.08	85,132.92	(1,639.68)		0.00	
Various Capital Improvements, vv-20	, v			126,018.64	19,789.09	128,249.50		29,619.66	
Various Improvements: 00-40	<u> </u>			4.102.06	3,500.00			602.06	
Various Capital Improvements: 07-02								t	
Various Improvements: 07-33									
Land Acquisition - Highland Avenue: 08-10	24,189.81							24,189.81	
Various Canital Immovements: 09-04		569,158.67		83,068.04	83,068.04				569,158.67
Tariona capturation for the residence of	89 109 58	569.158.67	1	456,423.82	352,768.05	135,109.82		57,655.53	569,158.67
Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization	"Improvement" which repr	resents a funding or refund	ing of an emergency autho	nzation					

Place an \* before each item of "Improvement" which represents a funding of refinding of an energency aumorization

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

Systelly and the protection of systelly and the systell	A party water a water	C	7100						Balance - Dec	Balance - December 31, 2018
Paralled   Upflinded	IMPROVEMENTS Specify each authorization by purpose. Do	Dalance	anuary 1, 2017	2018	Encumbrances	Encumbrances	Expended	Authorizations	The Andrews	I Yafınded
Revaluation of Property 11-Off         \$80,778.24         \$80,758.4         \$80,754.4         \$80	not merely designate by a code number.	Funded	Unfunded	Authorizations	Dec. 31, 2017	December 31, 2018		Canceled	Lamad	
5,627.00         3,977.42 st         3,957.54         3,957.54         3,957.54         3,957.54         3,957.54         3,957.54         1,175,460.14         12,480.00           5,627.00         1,784.719 64         1,784.729         1,029.55         1,029.55         1,029.55         1,029.56         1,2480.00           346,665.16         4,083.76         4,083.76         4,083.76         4,083.76         3,46,663.16         3,46,663.16           175,841.00         8,000.00         8,000.139         134,029.44         1133,604.59         1131,534.01         3,46,663.16           1,561.897.75         2,27,038.00         612,565.88         2,50,546.46         3,500,000.00           1,8740.91         4,123,917.04         751,015.76         1,520,391.65         1,226,664.94         1,40,42.92         1,10,20,55           1,8740.91         3,173,45         1,520,391.65         1,236,664.94         1,40,42.92         1,10,20,55	Dalamoo h.f.	1	569,158.67		456,423.82	352,768.05	135,109.82		57,655.53	569,158.67
5,627.00         1,784,719 54         822,395.25         603,181.55         1,175,460.14         112480.00           3,627.00         1,784,719         1,039.55         1,039.55         39,204.50         1,12480.00           346,665.16         4,083.76         4,083.76         4,083.76         39,204.89         346,665.16           360,000.00         820,071.99         1,34,029.44         133,604.59         153,248.85         360,000.00           360,000.00         820,071.99         1,34,029.44         133,604.59         131,554.01         360,000.00           18,740.91         4,123,917.04         751,015.76         1,529,391.65         1,226,664.94	Various Conits I Immovemente: (19.4f)		367,774 24		3,957.54	3,957.54				367,774.24
\$,627.00         \$,627.00         \$,627.00         \$,627.00         \$,627.00           346,663.16         \$,627.00         \$,627.00         \$,627.00         \$,627.00           346,663.16         \$,637.00         \$,627.00         \$,627.00         \$,627.00           360,000.00         \$,820,071.99         \$,133,604.59         \$,133,646.60         \$,600,000           360,000.00         \$,820,071.99         \$,133,977.00         \$,122,665.88         \$,122,666.94         \$,77           1,361,897.75         \$,122,665.88         \$,122,666.94         \$,120,991.65         \$,122,666.94         \$,110           1,370,859.60         \$,123,977.04         \$,122,666.94         \$,689.60         \$,147,692.91         \$,689.60         \$,140,62.92           1,387,40.91         \$,289,877.5         \$,2007,647.91         \$,676,66.50         \$,699.60         \$,690.60	Various Improvements 10-01		1,784,719 64		852,395.25	603,181.55	1,175,460.14			858,473.20
\$667.00         1,039.55         1,039.55         1,039.55         \$602.00           346,663.16         4,083.76         4,083.76         346,663.16         346,663.16           138,646.00         138,000.00         133,004.59         153,248.85         360,000.00           360,000.00         820,071.99         133,397.70         131,555.40         360,000.00           18,740.91         4,123,917.04         751,015.76         1,529,391.65         1,226,664.94         -           18,740.91         4,123,917.04         751,015.76         4,083,373.4         126,308.21         -         110           18,740.91         1,570,859.96         751,015.76         4,083,373.4         17,730,55         14,042.92         110           18,740.91         1,570,856.64         1,570,50.55         17,730,55         14,042.92         2,04           18,740.91         1,570,135.6         2,007,647.91         676,466.50         -         2,94           18,740.91         1,570,136.6         1,570,136.6         1,570,136.6         1,570,136.6         1,570,136.6           18,740.91         1,570,136.6         1,570,136.6         1,570,136.6         1,570,136.6         1,570,136.6         1,570,136.6           18,740.91         1,570,136.6	Revaluation of Property: 11-01		-		51,784.50		39,304.50		12,480.00	,
\$627.00         1,039.55	Shee								00 00	
346,663.16         4,083.76         4,083.76         4,083.76         4,083.76         4,083.76         346,663.16         346,663.16         -           173,841.09         820,000.00         820,001.99         13,397.70         131,554.01         360,000.00         360,000.00         360,000.00           18,740.91         4,123,917.04         247,038.00         612,565.88         250,546.46         -         21,           18,740.91         4,123,917.04         751,015.76         1,529,391.63         1,226,664.94         -         -           18,740.91         4,123,917.04         478,40         409,337.34         126,308.21         -         1,1           18,740.91         6,689.60         36,896.00         31,793.45         17,750.53         14,042.22         1,1           18,740.81         5,304,771.55         289,587.75         2,007,647.91         676,466.50         -         -         2,9           18,591,860,44         -         2,837,025.32         5,657,577.82         3,942,103.96         -         796,468.61         9,3	Various Improvements: 11-14	- }	,		1,039.55	1,039.55			2,627.00	
173,841,09         820,071,99         134,029.44         133,604.59         153,248.85         -<	Varions Road Improvements: 12-02				4,083.76	4,083.76			346,663.16	
360,000,00         820,071.99         13,397.70         131,554.01         360,000.00           18,740.91         4,123,917.04         247,038.00         612,565.88         2250,546.46         -           18,740.91         4,123,917.04         751,015.76         1,529,391.65         1,226,664.94         -           18,740.91         4,123,917.04         751,015.76         1,529,391.65         1,226,664.94         -           18,740.91         4,123,917.04         478.40         409,337.34         126,308.21         -           15,708.85 96         31,793.45         2,007,647.91         676,466.50         -           5,304,771.55         289,587.75         2,007,647.91         676,466.50         -           633,881.74         15,912,860.44         -         796,468.61         9,646.861	Various Road & Engineering Projects: 12-04				134,029.44	133,604.59	153,248.85		1	21,017 09
820,071.99         133,397.70         131,554.01         -         -         2           18,740.91         4,123,917.04         751,015.76         1,529,391.65         1,226,664.94         -         2           18,740.91         4,123,917.04         751,015.76         1,529,391.65         1,226,664.94         -         -         2           1,570,859.96         478.40         409,337.34         126,308.21         -         11,042.92         -         11,7750.53         -         11,4042.92         -         22,337,025.32         2,007,647.91         676,466.50         -         -         22,337,025.32         2,007,647.91         676,466.50         -         -         22,337,025.32         2,837,025.32         2,657,577.82         3,942,103.96         -         796,468.61         9,693,981.74         9,689,60         -         -         2,837,025.32         2,657,577.82         3,942,103.96         -         796,468.61         9,686,60         -         -         -         2,967,648.61         9,686,60         - <td< td=""><td>Various Canital Improvements: 12-28</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>360,000.00</td><td></td></td<>	Various Canital Improvements: 12-28								360,000.00	
18,740.91       4,123,917.04       247,038.00       612,565.88       250,546.46          18,740.91       4,123,917.04       751,015.76       1,529,391.65       1,226,664.94          1,570,859.96       478.40       409,337.34       126,308.21          9,689.60       31,793.45       409,337.34       17,750.53       14,042.92         0,40       0,40       0,40       0,40           15,512,860.44       -       2,837,025.32       5,557,577.82       3,942,103.96        796,468.61	Verious Immovements: 13-06		820,071.99		13,397.70		131,554.01		,	701,915.68
18,740.91       4,123,917.04       751,015.76       1,529,391.65       1,226,664.94       -       -         1,570,859.96       478.40       409,337.34       126,308.21       -       -         9,689.60       31,793.45       17,750.53       14,042.92         0.40       0.40       0.40       -       -         15,912,860.44       -       2,837,025.32       5,657,577.82       3,942,103.96       -	various improvements, 12 oc		1 361 897 75		247,038.00	612,565.88	250,546.46		\$-1 to 1	745,823.41
1,570,859.96       478.40       409,337.34       126,308.21       -         9,689.60       9,689.60       -         5,304,771.55       289,587.75       2,007,647.91       676,466.50       -         993,981.74       15,912,860.44       -       2,837,025.32       5,657,577.82       3,942,103.96       -	Various Capital Improvements 13-07  Rehab of Township Roads: 13-26	1	4,123,917.04		751,015.76	1,529,391.65	1,226,664.94		•	2,137,617.12
1,570,859.96       478.40       409,337.34       126,308.21       -         9,689.60       9,689.60       -         5,304,771.55       31,793.45       2,007,647.91       676,466.50         0,40       0.40       -         993,981.74       15,912,860.44       -       2,837,025.32       5,657,577.82       3,942,103.96       -	Various Capital Improvements: 12-19					- The second			1	
9,689.60       9,689.60       -         31,793.45       31,793.45       17,750.53       14,042.92         5,304,771.55       289,587.75       2,007,647.91       676,466.50       -         993,981.74       15,912,860.44       -       2,837,025.32       5,657,577.82       3,942,103.96       -       796,468.61	Various Capital Improvements: 13-27		1,570,859.96		478.40	409,337.34	126,308,21		1	1,035,692.81
5,304,771.55       31,793.45       2,007,647.91       676,466.50       14,042.92         993,981.74       15,912,860.44       -       2,837,025.32       5,657,577.82       3,942,103.96       -       796,468.61	Varions Capital Improvements: 14-01		9,689.60				09'689'60		•	
5,304,771.55       2,89,587.75       2,007,647.91       676,466.50       -         993,981.74       15,912,860.44       -       2,837,025.32       5,657,577.82       3,942,103.96       -       796,468.61	Annual Road Improvements: 14-20				31,793.45		17,750.53		14,042.92	
993,981.74     15,912,860.44     -     2,837,025.32     5,657,577.82     3,942,103.96     -     796,468.61	Road Rehab & Improvements: 14-21		5,304,771.55		289,587.75	2,007,647.91	676,466.50		-	2,910,244.89
993,981.74 15,912,860.44 - 2,837,025.32 5,657,577.82 3,942,103.96 - 796,468.61	Various Park Improvements: 14-22				0.40		0.40		t	
	Balance of	993,981.74	15,912,860.44	•	2,837,025.32	5,657,577.82	3,942,103,96	-	796,468.61	9,347,717.11

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

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

MPROVEMENTS	Balance - J	Balance - January 1, 2017		į	-	<u>-</u>	Anthorizoftens	Balance - Dec	Balance - December 31, 2018
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	2018 Authorizations	Encumbrances Dec. 31, 2017	December 31, 2018	rypanan	Canceled	Funded	Unfunded
Balance h/f	993,981.74	15,912,860,44	-	2,837,025.32	5,657,577.82	3,942,103.96	•	796,468.61	9,347,717.11
Acq of Various Equipments & Vehicles 14-29	212,260.11							212,260.11	
to and the Road Immovements. 15-19		4,589,155.50		133,514.38	14,137.90	130,548.48		827,983 50	3,750,000 00
		2,315,378 50		431,269.80	241,730 44	344.144.92		2,160,772.94	
Various Park Improvements: 16-09	25,910 59			6,750 00		107.75		32,552 84	
Acq of Various Equipments & Vchicles:16-10	105,422 04			84,794 00	53,686.26	85,394.00		51,135 78	
Various Roads, Curbs, Sidewalk lmp: 16-37	49,000.00	931,000 00				3,360.00		45,640 00	931,000 00
Various Park Improvements; 16-09	24,971.82	376,125 80		262,261 18	284,358 56	97,615.64		277,510 40	3,874.20
Various Equipments, Vehicles & Systems 16-43	539,725 51			280,810.05	89,341.82	298,480 05		432,713 69	
Various Park Improvements: 15-39								1	
Various Equipments & Vehicles: 15-40								1	
Various Road Improvements 17-05	47,884.15	2,615,000 00		304,866.13	883,263.98	2,084,486.30		(0.00)	
Various Capital Projects 17-06	321,529 82			351,644.73	80,650,88	283,585.65		321,529.82	
Special Assissment Backeland Ave 17-24		3,000,000 00			2,491,980.00	9,494.17		ı	498,525.83
Various Capital Projects 17-29	1,700,000.00				96,476.97	1,561,719.53		41,803 50	
Various Capital Improvements 17-31	592,772.78			567,227.22	325,892.50	601,824.72		232,282.78	
Various Capital Improvements 17-33	375,750.00	7,139,250.00	(7,515,000 00)					1	
Improvements to Zirkel Ave 18-01			3,400,000.00		12,280 00	116,355.27		41,364.73	3,230,000.00
Various Capital Improvements 18-14			7,515,000.00		1,532,986.60	763,688.40		1,079,075.00	4,139,250.00
Community Cultural Arts Center Project 18-15			39,000,000,00		31,696,748.00	31,104 00		3	7,272,148.00
Various Capital Improvements 18-28			1,050,000.00					1,050,000 00	
Various Capital Improvements 18-32			8,175,000.00		1,289,896.36				6,885,103 64
Total 70000-	4,989,208.56	36,878,770.24	51,625,000.00	5,260,162.81	44,738,416.29	10,354,012.84	1	7,603,093.70	36,057,618.78
Dieses & Left	greatest thought "transference	ate a funding or refunding of	an emergency authorization		Sheet 35h		•	•	1

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

Sheet 35b

### GENERAL CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2018	80031-01	XXXXXXXX	XX	205,636.90	
Received from 2018 Budget Appropriation *	80031-02	XXXXXXX	XX	2,164,460.00	
Improvement Authorizations Canceled	················	XXXXXXXX	XX		
(financed in whole by the Capital Improvement Fund	80031-03	XXXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Cos	sts:	XXXXXXX	XX	XXXXXXXX	XX
				XXXXXXX	XX
				XXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
	<del></del>			XXXXXXX	XX
				XXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
			<u></u> _	XXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04	803,750.00		XXXXXXXX	XX
				XXXXXXXX	XX
Balance December 31, 2018	80031-05	1,566,346.90	·	XXXXXXXX	XX
		2,370,096.90		2,370,096.90	

<sup>\*</sup> 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 PAYMENTS ON IMPROVEMENTS

		Debit		Credit	<del></del>
Balance January 1, 2017	80030-01	XXXXXXXX	xx		T
Received from 2018 Budget Appropriation *	80030-02	XXXXXXXX	XX		
Received from 2018 Emergency Appropriation *	80030-03	XXXXXXXX	xx		<u> </u>
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXX	XX
		<u> </u>		XXXXXXXX	XX
Balance December 31, 2018	80030-05			XXXXXXXX	XX

\*The full amount of the 2016 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
18-01 Improvements to Zirkel Avenue	3,400,000 00	3,230,000 00	170,000 00	
18-14 Various Capital Improvements	7,515,000 00	7,139,250.00	375,750 00	
18-15 Community Cultural Arts Center	39,000,000 00	37,050,000 00	1,950,000.00	
18-28: Various Capital Improvements	1,050,000 00		1,050,000 00	
18-32. Various Capital Improvements	8,175,000 00	7,766,250 00	408,750 00	
17-33 Various Capital Improvements	(7,515,000 00)	(7,139,250.00)	(375,750.00)	
Total 80032-00	51,625,000 00	48,046,250 00	3,578,750.00	-

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

### GENERAL CAPITAL FUND

### STATEMENT OF CAPITAL SURPLUS YEAR - 2018

		Debit		Credit	
Balance January 1, 2018	80029-01	XXXXXXXX	XX	781,818.81	
Premium on Sale of Bonds/Notes		XXXXXXXX	XX	1,562,867.20	
Funded Improvement Authorizations Canceled		XXXXXXXX	XX		
Down Payment on Improvement					
Appropriated to Finance Improvement Authorizations	80029-02	780,000.00		XXXXXXXX	XX
Appropriated to 2018 Budget Revenue	80029-03			XXXXXXXX	XX
Balance December 31, 2018	80029-04	1,564,686.01		XXXXXXXX	XX
		2,344,686.01		2,344,686.01	

### BONDS ISSUED WITH A COVENANT OR COVENANTS

P.L. 1944, Chapter 268, P.L. 1944, Chapter Chapter 77, Article VI-A, P.L. 1945, with COutstanding December 31, 2018	r 428, P.L. 1943 or	\$
2. Amount of Cash in Special Trust Fund as of Dec	cember 31, 2018 (Note A)	\$ 
3. Amount of Bonds Issued Under Item 1 Maturing in 2019	NOT APPLICABLE \$	
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 ltem 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 2019 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	he Year 2018 was			\$ _	174,245,726.70
	2.	Amount of Item 1 Co	ollected in 2018 (*)	\$ 17	2,493,895.88	_	
	3.	Seventy (70) percent	of Item 1			\$ _	120,745,727.12
	(*)	Including prepayment	ts and overpayments a	pplied.			
В.	1.	Did any maturities o	f bonded obligations of	or notes f	all due during	the vea	r 20182
	1.	<del>-</del>	YES or NO	or mores to	YES_	ine yea	1 2010?
	2.	~ •	made for all bonded er 31, 2018?	obligation	ns or notes due	e on or	before
		Answer	YES or NO:		YES	If an	swer is "NO" give details
		NOTE:	If answer to Item B	1 is YES	, then Item B	2 must	be answered
C.	<b>.</b> .		ion required to be incl		<del>-</del>		~
		obligations or notes ex or the year just ended?			oriations for o	perating	g purposes in the
===							
D.			APPLICABLE			th.	
	1.	Cash Deficit 2017				\$	
	2.	4% of 2017 Tax Le				Α.	
		Levy	- \$	-		\$	
	3.	Cash Deficit 2018				\$	
	4.	4% of 2018 Tax Le	vy for all purposes:				
		Levy	- \$	_	=	\$	
<u> </u>		Unpaid	2017	·=:	2018	<del></del>	<u>Total</u>
	1. Sta	ate Taxes	\$	\$		\$	NONE
	2. Co	ounty Taxes	\$	\$		\$	NONE
	3. A1	nounts due Special Di	stricts	<del></del>		_	
			\$	\$		\$	NONE
	4. Ar	nounts due School Die	stricts for Local School				
						<b>A</b>	
			\$	\$		\$	_

### 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.

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

### **POST CLOSING**

### TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2016

### **Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
	1.0	
	· · · · · · · · · · · · · · · · · · ·	

(Do not crowd - add additional sheets)

### POST CLOSING TRIAL BALANCE <u>UTILITY ASSESSMENT TRUST FUNDS</u>

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

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
	L,	

(Do not crowd - add additional sheets)

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

	RECEIPTS Balance	Operating Budget	XX XX				XX XXXXXX XX XXXXXXX XX XXXXXXX XX XXXXX					XX XXXXXXX XX XXXXXXX XX XXXXXXX XX XXXX	TYV VYYYYYY				
			<u> </u>														_
							<u> </u>					XXXXX			Patrick St. Berlin, St. Berlin		
	20			-								X				İ	_
	CEIPI		XXXXX				XXXXXX		سان در بادنداد ا			XXXXXX					
	3	ng rt					×					×		<u> </u>	<u>                                     </u>	<u> </u> 	_
		Operati Budge	XXXXXX				XXXXXX					XXXXXX					
		ents					X					<u> </u>					_
		Assessments and Liens	XXXXXX	The second secon			XXXXXX					XXXXXX					_
	ē	2015	XX				X			<u> </u>		X		<del></del>	 	<u></u>	=
Audit	Balance	Dec. 31, 2015	XXXXXX				XXXXXX			141-74-47-7-84-7-84-7-84-7-84-7-84-7-84-		XXXXXX					
Title of Lishility to which ont	Time of Liability to which Cash	and Investments are Pledged	Assessment Serial Bond Issues:				Assessment Bond Anticipation Note Issues:			Other Liabilities	Trust Surplus	Less Assets "Unfinanced"					

### SCHEDULE OF WATER UTILITY BUDGET - 2016

### **BUDGET REVENUES**

Source		Budget		Received in Cash		Excess of Deficit*	
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91301-						
Rents	91302- 91303-						
Fire Hydrant Service	91304-						
Miscellaneous	91305-						
	_		-				
Added by N.J.S. 40A:4-87: (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal							
Deficit (General Budget) **	91306-						
	91307-						

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

### STATEMENT OF BUDGET APPROPRIATIONS

VVVVVV	vv
۸۸۸۸۸	XX
	XXXXXX

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 2016 OPERATION

### WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 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:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")				
Miscellaneous Revenue Not Anticipated				
2014 Appropriation Reserves Canceled *				
Total Revenue Realized				Γ
Expenditures:	XXXXXX	XX	714	<u> </u>
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX		
Paid or Charged	7007777	12A		
Reserved				
Expended Without Appropriation				
Cash Refund of Prior Year's Revenue				
Overexpenditure of Appropriation Reserves		-		
Total Expenditures		<del>  </del>		
Less: Deferred Charges Included In Above "Total Expenditures"				
Total Expenditures - As Adjusted				T
Excess				
Budget Appropriation - Surplus (General Budget) **			<u> </u>	
Balance of "Results of 2016 Operation"  Remainder= ("Excess in Operations" - Sheet 46)				
Deficit	1			
Anticipated Revenue - Deficit (General Budget) **  Balance of "Results of 2016 Operation"  Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)				
SECTION 2:				
The following Item of "2015 Appropriation Reserves Canceled in 2015 EXTENT OF the amount Received and Due from the General Budget of Water Utility for 2015:	5" Is Due to the of 2015 for an A	Current I Anticipate	Fund TO TH d Deficit in	E the
2015 Appropriation Reserves Canceled in 2016  Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"				
*Excess (Revenue Realized)	_II,	-1		T

### RESULTS OF 2016 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	 XXXXXX	xx		
Unexpended Balances of 2014 Appropriation Reserves *	 XXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXX	XX
	 		XXXXXX	XX
Operating Deficit - to Trial Balance	 XXXXXX	XX		
Excess in Operations - to Operating Surplus	 		XXXXXX	XX
*See restriction in amount on Sheet 45, SECTION 2				

### OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX		
Excess in Results of 2015 Operations	XXXXXX	XX		
Amount Appropriated in 2016 Budget - Cash  Amount Appropriated in 2016 Budget with Prior Written	 		XXXXXX	XX
Consent of Director of Local Government Services	 		XXXXXX	XX
Balance December 31, 2016			XXXXXX	XX

### **ANALYSIS OF BALANCE DECEMBER 31, 2016**

(FROM WATER UTILITY - TRIAL BALANCE)

Cash		· ·		
Investments				
Interfund Accounts Receivable				
Subtotal				
Deduct Cash Liabilities Marked with "C" on Trial Balance				
Operating Surplus Cash or (Deficit in Operating Surplus Cash	ı)		-	
Other Assets Pledged to Operating Surplus*				
Deferred Charges #				
Operating Deficit #				
Total Other Assets				
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2	017 BUDGET.			

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

### SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance	December 31, 2015		\$
Increase	d by:		
	Water Rents Levied		\$
Decrease	ed by:		
	Collections	\$	
	Overpayments applied	\$	
	Transfer to Water Liens	\$	
	Other	\$	
			\$
Balance	December 31, 2016		\$
	SCHEDULE OF WATER U	THATY LIE	NS
Balance	December 31, 2015		\$
Increase	d by:		<del>*</del>
	Transfers from Accounts Receivable	\$	
	Penalties and Costs	\$	
	Other	_	·-
			\$
Decrease	ed by:		
	Collections	\$	
	Other	\$	· · · · · · · · · · · · · · · · · · ·
			\$
- 'ance	December 31, 2016		ø

### **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, 2015 per Audit <u>Report</u>	Amount in 2016 Budget	Amount Resulting <u>from 2016</u>	Balance as at Dec. 31, 2016
1.	Emergency Authorization - *	\$	\$	\$	\$
2.		\$	\$	\$	\$
3.		\$	\$	\$	\$
4.		\$	\$	\$	\$
5.		\$	\$	\$	\$
6.		\$	\$	\$	\$
7.		\$	\$	. \$	\$
8.		\$	\$	. \$	\$
9.		\$	\$	\$	\$
10.	v	\$	\$	\$	\$
	EMERGENCY AUTHOR	IZATIONS UN	DER N.J.S. 40A	A:4-47 WHICH	HAVE BEEN
	EMERGENCY AUTHOR FUNDED OR REF <u>Date</u>	UNDED UNDE	DER N.J.S. 40 <i>A</i> R N.J.S. 40A:2 <u>Purpose</u>	A:4-47 WHICH -3 OR N.J.S. 40	HAVE BEEN OA:2-51  Amount
1.	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	A:4-47 WHICH -3 OR N.J.S. 40	A:2-51
	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 40	Amount
1.	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2 Purpose	-3 OR N.J.S. 40	Amount  \$\$
1.	FUNDED OR REF           Date	UNDED UNDE	R N.J.S. 40A:2  Purpose	-3 OR N.J.S. 40	Amount  \$ \$ \$
1. 2. 3. 4.	Date	UNDED UNDE	R N.J.S. 40A:2  Purpose	-3 OR N.J.S. 40	Amount  \$\$  \$\$  \$\$
1. 2. 3. 4. 5.	FUNDED OR REF  Date  Date  JUDGEMENTS ENTER  In favor of On A	RED AGAINST	R N.J.S. 40A:2  Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount	Amount  Amount    S  SATISFIED  Appropriated for in Budget of Year 2017
1. 2. 3. 4. 5.	FUNDED OR REF  Date  JUDGEMENTS ENTER  In favor of On A	RED AGAINST	R N.J.S. 40A:2  Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount	Amount  Amount    S  S  SATISFIED  Appropriated for in Budget of Year 2017
1. 2. 3. 4. 5.	FUNDED OR REF  Date  JUDGEMENTS ENTER  In favor of On A	RED AGAINST	R N.J.S. 40A:2  Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount  \$	Amount  Amount    S  SATISFIED  Appropriated for in Budget of Year 2017

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debit		Credit		II	Debt vice
Outstanding January 1, 2016	XXXXXX	XX				
Issued	XXXXXX	XX				
			· · · · · · · · · · · · · · · · · · ·			
Paid			XXXXXX	XX		
Outstanding December 31, 2016			XXXXXX	XX		
2017 Bond Maturities - Assessment Bonds				\$		
2017 Interest on Bonds *		\$				
WATER U	TILITY CAPI	TAL	BONDS			
Outstanding January 1, 2016	XXXXXX	XX				
Issued	XXXXXX	XX				
Paid			XXXXXX	XX		
Outstanding December 31, 2016			XXXXXX	XX		
2017 Bond Maturities - Capital Bonds				\$		
2017 Interest on Bonds *		\$				<del>-</del>
INTEREST ON BO	ONDS - WATE	R UT	ILITY BUD	GET		
2017 Interest on Bonds (*Items)		\$		-		
Less: Interest Accrued to 12/31/2016 (Trial	Balance)	\$				
Subtotal		\$				
Add: Interest to be Accrued as of 12/31/201	7	 \$				
Required Appropriation 2017		<del></del>	<u> </u>	\$		
LIST OF BO	ONDS ISSUED	DUR	ING 2015	Ψ	<u> </u>	
Purpose	2017 Matur	ity	Amount Iss	bor	Date of	Y
	2017 (vidita)	T T	Amount 1880	ueu	Issue	Interest Rate
						· · · · · · · · · · · · · · · · · · ·

### SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR LOANS

WATER	UTILITY	LOAN

		<del></del>			·	
	Debit		Credit		II	Debt vice
Outstanding January 1, 2016	XXXXXX X	$\mathbf{x}$				
Issued	XXXXXX X	$\mathbf{X}$				
		-				
Paid			XXXXXX	XX		
Outstanding December 31, 2016			XXXXXX	XX		
2017 Loan Maturities						
2017 Interest on Loans *			14.	\$		, <u>v</u>
	TO TONE	\$				
WATER UT			LOAN			
Outstanding January 1, 2016	XXXXXX X	X	·		,	
Issued	XXXXXX X	x L				
Paid			XXXXXX	XX		
	000		· · · · · · · · · · · · · · · · · · ·			
Outstanding December 31, 2016			XXXXXX	XX	:	
				122		
2017 Loan Maturities		!_		\$		
2017 Interest on Loans *		\$				
INTEREST ON L	OANS - WATER U	ΪΊ	LITY BUD	GET		
2017 Interest on Loans (*Items)		\$				
Less: Interest Accrued to 12/31/2016 (Trial	l Balance)	\$				
Subtotal		\$	·			
Add: Interest to be Accrued as of 12/31/20	17	\$				
Required Appropriation 2017		Ψ		···		
	OANS ISSUED DU	ЛRJ	ING 2016	\$		
Purpose	2017 Maturity		Amount Issu	ned	Date of	Interest
				1	Issue	Rate
		_  -	· · · · · · · · · · · · · · · · · · ·			
		_				
		1				

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

			 	T					
nent	erest								
2017 Budget Requirement	For Interest								
2017 Bud	For Principal								
Rate	Interest								
Date	Maturity								
Amount	Outstanding Dec. 31, 2016								
Original	Date or Issue*								
Original	Amount Issued								
	Title or Purpose of Issue		0.	4.	5.	0.	1,	δ.	.,

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

Sheet 50

: 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 2014 or prior require one legal payable installment to be budgeted if it |Add: Interest to be Accrued as of 12/31/2017 is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET

2017 Interest on Notes

Less: Interest Accrued to 12/31/2016 (Trial Balance) \$

Subtotal \$

it Add: Interest to be Accrued as of 12/31/2017 \$

Required Appropriation - 2017 \$

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount	Date of	Rate of	2017 Budg	2017 Budget Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2016	Maturity	Interest	For Principal	For Interest **	(Insert Date)
Ţ								man armony or or what is also a single or
7.								
2								
4.								
ς,								
6.						3		
8		3				:		
.6								
10.								_
11.								
12.								
13.								
14.								
15.								1

Sheet 51

Important: If there is more than one utility in the municipality, identify each note. Memo \*See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 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

2017 Budget Requirement	For Interest/Fees														
2017 Budge	For Principal			and a same											
Amount	or Obrigation Outstanding Dec. 31, 2016									17000					The state of the s
	Purpose	1.	2.	3.	4.	5,	Shee	8.	9.	10.	11,	12.	13,	14.	1 - 1444

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Balance - December 31, 2016	Unfunded		-tiadem - v					in the second second				
Balance - Dece	Funded					- A - A - A - A - A - A - A - A - A - A						
Amhorizations	Canceled								The state of the s			
Exnended												transference of transference o
												ncy authorization.
2016	Authorizations											unding of an emerger
Balance - January 1, 2016	Unfunded											sents a funding or ref
Balance - Jai	Funded											ovement" which repre
IMPROVEMENTS Specify each authorization by purpose. Do	not merely designate by a code number.								10 a 8 77		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

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX		
Received from 2016 Budget Appropriation *	XXXXXX	XX		
Improvement Authorizations Canceled	XXXXXX	XX		
(financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
	·		XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations		<u> </u>	XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2016			XXXXXX	XX
			AAAAA	

### WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance January 1, 2016		XXXXXX	XX		
Received from 2016 Budget Appropriation *		XXXXXX	XX		
Received from 2016 Emergency Appropriation *		XXXXXX	XX		
			:		
Appropriated to Finance Improvement Authorizations				XXXXXX	XX
				XXXXXX	XX
Balance December 31, 2016	···.			XXXXXX	XX

<sup>\*</sup>The full amount of the 2016 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### **UTILITY FUND**

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 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 2016 or Prior Years
Total				

### WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2016**

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX		
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
		-		
			- <u></u>	
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2016 Budget Revenue			XXXXXX	XX
Balance December 31, 2016		}	XXXXXX	XX

\_ \_ \_ \_ .

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

### **POST CLOSING**

### TRIAL BALANCE - SENIOR HOUSING 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 FUND:		
Cash and Investments	1,418,667.97	
Due from Senior Housing Capital		
Appropriation Reserves		17,127.08 c
Reserve for Encumbrance		250,791.17 c
Accounts Payable		28,765.06 c
Accrued Interest on Bonds		30,687.50 c
Security Deposits		124,332.98 c
Sub Total "C" Items		451,703.79
Fund Balance		966,964.18
	1,418,667.97	1,418,667.97
		0.00
APITAL FUND:		_
Cash and Investments	2,620,665.82	
Fixed Capital	10,351,052.26	_
Fixed Capital Authorized and Uncompleted	4,283,000.00	
Interfund: Affordable Housing Trust	-	
Serial Bonds Payable		1,130,000.00
Due to Senior Housing Capital		-
Improvement Authorizations:		
Funded		2,058,376.55
Unfunded		
Reserve for:		
Encumbrances		246,075.78
Capital Improvement Fund		244,035.75
Amortization		10,621,052.26
Deferred Amortization		2,883,000.00
Fund Balance		72,177.74
Estimated Proceeds Bonds & Notes Authorized but not issued	-	
Proceeds Bonds & Notes Authorized but not issued		-
	17,254,718.08	17,254,718.08

### 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 Account	Debit	Credit
	1	

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

, ,	2018		X				X						X			$\neg$
Balance	Dec. 31, 2018		XXXXX	-			XXXXX			The state of the s			XXXXX			
	nents		X				X					1	XI		+	$\frac{1}{1}$
	Disbursements		77774				XXXXX					1	XXXXX			
		7.7	{				X						X .	+	+	+
		ΛΛΛΛΛ	VVVVV				XXXXX						\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			
		\$	į,			<u> </u>	<u> </u>								<u> </u>	+
		XXXXX			A THE RESERVE OF THE PROPERTY		XXXXX					AAAAA	<b>†</b>			
		X					X								<del> </del>	+
IPTS		XXXXX					XXXXX					XXXXX	-			
RECEIPTS	50 +	X					X		<u> </u>		-	 		<u> </u> 		<del> </del>
	Operating	XXXXX					YYYYY					XXXXXX	<del>                                     </del>			<del> </del>
	ents	XX					<b>*</b>					×		<u>                                      </u>		<u> </u>
	Assessments	XXXXX				AAAA	VVVVV					XXXXX				   
+ 1 5	2017	XX			<u> </u>	<u> </u>					<u> </u>	X		<u> </u>	<u> </u>	<u> </u> 
Audit Balance	Dec. 31, 2017	XXXXX				AXXXX	A PAC NAT NATA		A CONTRACTOR OF THE CONTRACTOR			XXXXX				
Title of Liability to which Cash	and Investments are Pledged	Assessment Serial Bond Issues:				Assessment Bond Anticipation Note Issues:				Other Liabilities	Trust Surplus	Less Assets "Unfinanced"				

### **BUDGET REVENUES**

Source	Budget	Received in Cash		Excess or Deficit*		
Operating Surplus Anticipated 01 Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02	190,000.00		190,000.00		-	
RENTS	1,398,000.00		1,411,136.97		13,136.97	
MISCELLANEOUS: INTEREST	 		9,290.82		9,290.82	
						<u></u>
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal	1,588,000.00		1,610,427.79		22,427.79	
Deficit (General Budget) ** 07						
08	1,588,000.00		1,610,427.79		22,427.79	

<sup>\*\*</sup>Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX	XX
Adopted Budget		1,588,000.00	
Added by N.J.S. 40A:4-87		_	
Emergency		A	
Total Appropriations		1,588,000.00	
Add: Overexpenditures (See Footnote)		-	
Total Appropriations and Overexpenditures		1,588,000.00	
Deduct Expenditures:		1,2-2,3000.00	<del></del>
Paid or Charged	1,564,279.17		
Reserved	17,127.08		
Surplus (General Budget) **	_		
Total Expenditures	U L	1,581,406.25	
Unexpended Balance Canceled (See Footnote)  FOOTNOTES - RE: OVEREXPENDITURES:		6,593.75	
TOOTHOTES - RE. OVEREAPENDITUKES:			

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item. RE: UNEXPENDED BALANCE CANCELED:

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

### STATEMENT OF 2018 OPERATION SENIOR HOUSING UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 Senior Housing 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:**

	<del></del>	<del></del>	F	_
Revenue Realized:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")	1,610,427.79			
Miscellaneous Revenue Not Anticipated	9,350.54			
2017 Appropriation Reserves Canceled * (Excess Revenue Realized)	348,169.99			
Accounts Payable Canceled	346,107.99			
Total Revenue Realized		L	1 067 049 22	Γ
Expenditures:	XXXXXX	XX	1,967,948.32	L
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX			
Paid or Charged	1,564,279.17			
Reserved	17,127.08			
Expended Without Appropriation				
Cash Refund of Prior Year's Revenue	1,691.22			
Accrued Interest				
Overexpenditure of Appropriation Reserves				
Total Expenditures	1,583,097.47			
Less: Deferred Charges Included In Above "Total Expenditures"				
Total Expenditures - As Adjusted	<u>                                 </u>		1,583,097.47	
Excess			384,850.85	T
Budget Appropriation - Surplus (General Budget) **			_	<u>.                                    </u>
Remainder = Balance of "Results of 2018 Operation"  ("Excess in Operations" - Sheet 60)	294 950 95			
The state of the s	384,850.85			
Deficit				Γ
Anticipated Revenue - Deficit (General Budget) **				<u>.                                    </u>
Remainder = Balance of "Results of 2018 Operation"  ("Operating Deficit - to Trial Balance" - Sheet 60)				
				_
SECTION 2: The following Item of "2017 Appropriation Reserves Canceled in 2018" Is Du EXTENT OF the amount Received and Due from the General Budget of 2018 Senior Housing  Utility for 2018:	te to the Current Fund for an Anticipated De	TO TI	HE 1 the	
2017 Appropriation Reserves Canceled in 2018  Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, enter "None"				

<sup>\*\*</sup>Items must be shown in same amounts on Sheet 58.

### RESULTS OF 2018 OPERATIONS SENIOR HOUSING UTILITY

	Debit	-	Credit		
Excess in Anticipated Revenues	XXXXXX	XX	22,427.79		
Unexpended Balances of Appropriations	XXXXXX	XX			
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	9,350.54		
Unexpended Balances of 2017 Appropriation Reserves*	XXXXXX	XX	348,169.99		
Unexpended Appropriation Canceled			6,593.75		
Accrued Interest					
Cash Refund			XXXXXX	XX	
Refund of Prior Year Revenues	1,691.22		XXXXXX	XX	
Operating Deficit - to Trial Balance	XXXXXX	XX			
Excess in Operations - to Operating Surplus	384,850.85		XXXXXX	XX	
* See restriction in amount on Sheet 59, SECTION 2	386,542.07		386,542.07		

### OPERATING SURPLUS -

### SENIOR HOUSING UTILITY

	Debit		Credit		
Balance January 1, 2018	XXXXXX	XX	772,113.33		
Excess in Results of 2018 Operations	XXXXXX	XX	384,850.85		
Amount Appropriated in 2018 Budget - Cash  Amount Appropriated in 2018 Budget with Prior Written Consent	190,000.00		XXXXXX	XX	
of Director of Local Government Services			XXXXXX	XX	
Balance December 31, 2018	966,964.18		XXXXXX	XX	
	1.156,964.18		1,156,964.18		

### ANALYSIS OF BALANCE DECEMBER 31, 2018 (FROM SENIOR HOUSING UTILITY - TRIAL BALANCE)

Cash	1,418,667.97
Investments	
Interfund Accounts Receivable	_
Subtotal	1,418,667.97
Deduct Cash Liabilities Marked with "C" on Trial Balance	451,703.79
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	966,964.18
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET	966,964.18

<sup>\*</sup> In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

### SCHEDULE OF SENIOR HOUSING UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2017			\$
Increased by:			
SENIOR HOUSING Rea	nts Levied		\$ 1,411,136.97
			\$1,411,136.97
Decreased by:			
Collections		\$1,411,136.97	
Overpayments applied		\$	
Transfer to	Liens	\$	
Other		\$	
			\$1,411,136.97
Balance December 31, 2018			\$ -
SCHEDU	JLE OF SENIOR HOUSING LI	FNS	
			\$ -
Increased by:			Φ
Transfers from Accounts	Receivable	\$	
Penalties and Costs		\$\$	
Other		\$	
NO	T'APPLICABLE	<u> </u>	\$ -
Decreased by:			
Collections		\$	
Other		\$	\$
Balance December 31, 2018			Ф

### **DEFERRED CHARGES**

- MANDATORY CHARGES ONLY -

### SENIOR HOUSING 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 <u>Report</u>	Amount in 2018 <u>Budget</u>	Amount Resulting <u>from 2018</u>	Balance as at Dec. 31, 2018
1.	Emergency Authorization - *	\$	\$	\$	\$
2.	NOT APPLICABLE	\$	\$	\$	\$
3.		\$	\$	\$	\$
4.		\$	\$	\$	\$
5.		\$	\$	\$	\$
5.		\$	\$	\$	\$
7.		\$	\$	\$	\$
3.		\$	\$	\$	\$
9.		\$	\$	\$	\$
10.		\$	\$	\$	\$
	EMERGENCY AUTHOR FUNDED OR REF	IZATIONS UN UNDED UNDE	DER N.J.S. 40 <i>A</i> R N.J.S. 40A:2	A:4-47 WHICH -3 OR N.J.S. 4(	HAVE BEEN A:2-51
	FUNDED OR REF	UNDED UNDE	DER N.J.S. 40A R N.J.S. 40A:2 Purpose	A:4-47 WHICH -3 OR N.J.S. 4(	HAVE BEEN OA:2-51  Amount
1.	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 4(	A:2-51
1.	FUNDED OR REF  Date  NOT APPLICABLE	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 4(	Amount \$
1. 2. 3.	FUNDED OR REF  Date  NOT APPLICABLE	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 4(	Amount  \$\$
1. 2. 3.	FUNDED OR REF  Date  NOT APPLICABLE	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 4(	Amount  \$\$  \$\$
1. 2. 3.	FUNDED OR REF  Date  NOT APPLICABLE	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 4(	Amount  \$\$  \$\$  \$\$
1. 2. 3.	FUNDED OR REF  Date  NOT APPLICABLE  JUDGEMENTS ENTER	RED AGAINST	R N.J.S. 40A:2- Purpose  MUNICIPALI	TY AND NOT	Amount  Amount    S  S  Amount  S  Amount  S  Amount  Appropriated for in Budget of
11. 22. 33. 44. 55.	FUNDED OR REF  Date  NOT APPLICABLE  JUDGEMENTS ENTER  In favor of On Ac	RED AGAINST	R N.J.S. 40A:2  Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount	Amount  S SATISFIED Appropriated for
1. 2. 3. 4. 5.	FUNDED OR REF  Date  NOT APPLICABLE  JUDGEMENTS ENTER  In favor of On Ac	RED AGAINST	Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount	Amount  S  S  S  SATISFIED  Appropriated for in Budget of Year 2018
1. 2. 3. 4. 5.	FUNDED OR REF  Date  NOT APPLICABLE  JUDGEMENTS ENTER  In favor of On Acc.  NOT APPLICABLE	RED AGAINST	Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount  \$	Amount  \$  \$  \$  \$  \$  \$  \$  \$  SATISFIED  Appropriated for in Budget of Year 2018
1. 2. 3. 4. 5.	FUNDED OR REF  Date  NOT APPLICABLE  JUDGEMENTS ENTER  In favor of On Act	RED AGAINST	Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount  \$	Amount  S  S  S  SATISFIED  Appropriated for in Budget of Year 2018

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

UTILITY ASSESSMENT BONDS

	Debit		Credit		2017 D Servi	
Outstanding January 1, 2018	XXXXXX	XX				
Issued	XXXXXX	XX				
Paid			XXXXXX	XX		
Outstanding December 31, 2018			XXXXXX	XX		
2017 Bond Maturities - Assessment Bonds 2017 Interest on Bonds *		\$		\$		
SENIOR HOUSING	UTILITY CAP	<u></u>	BONDS			
Outstanding January 1, 2018	XXXXXX	XX				
Issued	XXXXXX	XX	1,415,000.00			
Paid	285,000.00		- - -	3237		
	283,000.00		XXXXXX	XX		
Outstanding December 31, 2018	1 120 000 00		373737373737	7777		
	1,130,000.00 1,415,000.00		XXXXXX	XX		
2019 Bond Maturities - Capital Bonds	1,413,000.00	<u> </u>	1,415,000.00	\$	330,000.00	
2019 Interest on Bonds *		\$	35,250.00			
INTEREST ON BONDS -	SENIOR HOU	SING	UTILITY BUDG	ÆΤ		
2019 Interest on Bonds (*Items)		\$	35,250.00			
Less: Interest Accrued to 12/31/2018 (Trial Balance		\$	30,687.50			
Subtotal		\$	4,562.50			
Add: Interest to be Accrued as of 12/31/2019		\$	23,000.00			
Required Appropriation 2018				\$	27,562.50	<del></del>
LIST OF BO	NDS ISSUED I	URIN	G 2018			
Purpose	20179Maturi	ty	Amount Issued		Date of Issue	Interest Rate
Improvements to Senior Citizen Housing Complex	\$		\$ -			

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

quirement	For Interest											
2019 Budget Requirement	For Principal											
Rate of	Interest											
Date of	Maturity											
Amount	Outstanding Dec. 31, 2018											
Original Date of	Issue*											
Original Amount	Issued										7.000	The lates are a second
Title or Purpose of Issue			NOT APPLICABLE			The state of the s		The state of the s				
		ļ 	2.	m	4	: v	;] v	-	et 64	   &	6	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 2014 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 - 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 SCHEDULE FOR UTILITY ASSESSMENT NOTES

	= = = = = = = = = = = = = = = = = = = =	Ongain. Date of	of Note	of	Rate	2019 Budget Requirement	Interest Computed to
The state of the s	Issued	Issue*	Outstanding Dec. 31, 2018	Maturity	Interest	For Principal For Interest	(Insert Date)
1.							
2. NOT APPLICABLE							
7							
The state of the s			And the state of t	of the definition of the state			
9							
					The state of the s		
ceet 65							
×							
			A Part of the Control		,		
10							
12.							
17.							
14.							

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

\*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes". permanent financing submitted.

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Amount	2019 Budget	2019 Budget Requirement
Purpose	Outstanding Dec. 31, 2018	For Principal	For Interest/Fees
transfer for the form of the f			
NOI AKTUCABLE.			
4,			
5.			
9 SI			
neet 6			
S.			
· · · · · · · · · · · · · · · · · · ·			
10,			
11.			
12.			
13.			
14.			
1 U.C.1		80051-01	80051-02

(Do not crowd - add additional sheets)

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

Balance - December 31, 2018	Unfunded												The second secon		E
Balance - Dec	Funded	9,16750	37,161.60	112,047 45	1,900,000 00	t .	1								2,058,376.55
Authorizations	Canceled														
pəpuəďx∃			-	5,900.00											5,900.00
Encumbrance	Dec 31, 2018	3,786.40	7	142,289.38	100,000.00										246,075.78
Encumbrance	Dec 31, 2015														1
2018	Authorizations				2,000,000 00										2,000,000.00
Balance - January 1, 2018	Unfunded														3
Balance - Ja	Funded	12,953 90	37,161.60	260,236 83											310,352,33
IMPROVEMENTS Sweeds, each authorization by pumpies Do	specify dear amountained by prepose. Do not merely designate by a code number.	ORD 06-50. Various Capital Projects		ORD 10-14 & ORD 12-18 Senor Housing Building Improvement	ORD 18-26 Sentor Housing Building Improvement			Sheet							Total 70000-

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

### SENIOR HOUSING UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	<u></u>	Credit	<del></del>
Balance January 1, 2018	XXXXXX	XX	244,035.75	
Received from 2018 Budget Appropriation *	XXXXXX	XX		
Improvement Authorizations Canceled	XXXXXX	XX		
(financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
	 		XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2018	244,035.75		XXXXXX	XX
	244,035.75		244,035.75	

### SENIOR HOUSING UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2018	XXXXXX	XX		
Received from 2018 Budget Appropriation *	XXXXXX	XX		
Received from 2018 Emergency Appropriation *	XXXXXX	XX		
NOT APPLICABLE				
Appropriated to Finance Improvement Authorizations		,	XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2018			XXXXXX	XX

<sup>\*</sup>The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### SENIOR HOUSING UTILITY FUND

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 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

### SENIOR HOUSING UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2018**

	Debit		Credit	<u> </u>
Balance January 1, 2018	XXXXXX	XX	72,177.74	
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	хх		
				<u> </u>
Appropriated to Finance Improvement Authorizations	_		XXXXXX	XX
Appropriated to 2018 Budget Revenue			XXXXXX	XX
Balance December 31, 2018	72,177.74		XXXXXX	XX
	72,177.74		72,177.74	

### **POST CLOSING** TRIAL BALANCE - SEWER 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	
ERATING FUND:			Ī
Cash and Investments	9,329,346.28		
Change Fund	100.00		
Sewer Lien Receivable	_		
Sewer Charges Receivables	826,833.14		
Interfund: Sewer Uitlity Capital fund	330,033.7 1		
Appropriation Reserves		1,085,262.59	c
Reserve for Encumbrance		1,542,506.13	Γ
Prepaid Sewer Charges			c
Accounts Payable		277,221.23	Γ
Accrued Interest on Bonds		19,157 81	
Sewer Overpayments			c
			c
Sub Total "C" Items		2,951,448.89	Γ
Reserve for Receivables		826,833.14	
Fund Balance		6,377,997.39	
	10,156,279.42	10,156,279.42	
		_	
PITAL FUND:			
Cash and Investments	5,371,302.50		-
Fixed Capital	14,992,561.49		-
Fixed Capital Authorized and Uncompleted	14,655,000.00		
Serial Bonds Payable		2,280,000.00	
Improvement Authorizations:			
Funded		4,553,967.89	Ī
Unfunded		-	
Reserve for:			
Encumbrances		816,644.64	
Amortization		19,534,061.49	
Deferred Amortization		7,833,500.00	
Interfund: Sewer Utility Operating Fund		-	Ĺ
Interfund: Capital Fund	-		Ĺ
Fund Balance		689.97	
Estimated Proceeds Bonds & Notes Authorized but not issued	-		
Proceeds Bonds & Notes Authorized but not issued		-	
	35,018,863.99	35,018,863.99	ا

### 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 Account	Debit	Credit
NOT APPLICABLE		

ANALYSIS OF SEWER

### UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEDGED TO LIABILITIES AND SURPLUS

Tist of Fichilities ( Oach	Audít				ኧ	KECEIFIS	FIS	ľ					Disbursements	its	Dec. 31, 2018	18
and Investments are Piedged	Dec. 31, 2017	17	Assessments and Liens	S	Operating Budget											
Assessment Serial Bond Issues:	XXXXX	X	XXXXX	×		X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	XX
					_	l										
NOT APPLICABLE																
			market in the second se						The second secon							
Sheet	****	×	XXXXX	×	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	XX	XXXXX	×	XXXXX	X
Assessment Bond Anticipation Note issues,	WWWW				-											
		_			-	<u>-                                    </u>										
				$\overline{\dagger}$		1		$\frac{1}{1}$								
Other Liabilities														+		
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	×	XXXXX	×	XXXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X
				1		_			A PARTY THE PROPERTY AND A PARTY AND A PAR	<del>-</del> †				+		
								1						_		
				<u> </u>										1		
												<del></del>				

Shect 57

### **BUDGET REVENUES**

Source	Budget		Received in Cash		Excess or Deficit*	<del></del>
Operating Surplus Anticipated 01 Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02	1,000,000.00		1,000,000.00			
SEWER SERVICE CHARGE	11,000,000.00		11,477,651.98		477,651.98	
SEWER CONNECTION FEES & PERMITS	50,000.00		439,380.00		389,380.00	
MISCELLANEOUS: Interest	1,000.00		60,172.92		59,172.92	
INTEREST ON DELINQUENCES	49,000.00		53,706.21		4,706.21	
						! 
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					<del>-</del>	
					-	
Subtotal	12,100,000.00		13,030,911.11		930,911.11	
Deficit (General Budget) ** 07						
08	12,100,000.00		13,030,911.11		930,911.11	

<sup>\*\*</sup>Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

### STATEMENT OF BUDGET APPROPRIATIONS

			_
Appropriations:		 XXXXXX	XX
Adopted Budget		12,100,000.00	
Added by N.J.S. 40A:4-87		_	
Emergency		-	
Total Appropriations		12,100,000 00	
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures	12,100,000.00		
Deduct Expenditures:			
Paid or Charged	11,012,129.07		
Reserved	1,085,262.59		
Surplus (General Budget) **	_		_
Total Expenditures		12,097,391.66	
Unexpended Balance Canceled (See Footnote)		2,608.34	

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 BALANCE CANCELED:

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

### STATEMENT OF 2018 OPERATION SEWER UTILITY

Budget contained either an item of revenue "Deficit (General Budget "Surplus (General Budget)"  Section 2 should be filled out in every case.	SEWER )" or an item of appropria	ation	Utility	
SECTION 1:				
Revenue Realized:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")	13,030,911.11			
Miscellaneous Revenue Not Anticipated	69,300.60			
2017 Appropriation Reserves Canceled *	05,500.00			
(Excess Revenue Realized)	1,182,980.58			
Total Revenue Realized			14,283,192.29	
Expenditures:	XXXXXX	XX		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX		
Paid or Charged	11,012,218.37			
Reserved	1,085,173.29			
Expended Without Appropriation				
Cash Refund of Prior Year's Revenue				
Accrued Interest				
Overexpenditure of Appropriation Reserves				
Total Expenditures  Less: Deferred Charges Included In  Above "Total Expenditures"	12,097,391.66			
Total Expenditures - As Adjusted		1.	12,097,391.66	
Excess			2,185,800.63	
Budget Appropriation - Surplus (General Budget) ** Remainder = Balance of "Results of 2016 Operation"				
("Excess in Operations" - Sheet 60)	2,185,800.63			
Deficit				
Anticipated Revenue - Deficit (General Budget) **  Remainder = Balance of "Results of 2018 Operation"  ("Operating Deficit - to Trial Balance" - Sheet 60)				<u> </u>
SECTION 2:  The following Item of "2018 Appropriation Reserves Canceled in 2018" Is D  EXTENT OF the amount Received and Due from the General Budget of 2018  SEWER Utility for 2018:	ue to the Current Fund To 8 for an Anticipated Defi	O THE	); ne	
2017 Appropriation Reserves Canceled in 2018  Less: Anticipated Deficit in 2017 Budget - Amount Received				
* Excess (Revenue Realized)				

<sup>\*\*</sup>Items must be shown in same amounts on Sheet 58.

	D	ebit	Credit	
Excess in Anticipated Revenues	XXXX	XX XX	930,911.11	
Unexpended Balances of Appropriations	XXXX	XX XX	2,608.34	
Miscellaneous Revenue Not Anticipated	XXXX	XX XX	69,300.60	
Unexpended Balances of 2017 Appropriation Reserves*	XXXX	XX XX	1,182,980.58	
Accrued Interest				
Accounts Payable Canceled				
Deficit in Anticipated Revenue			XXXXXX	XX
Refund of Prior Year Revenue			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXX	cx xx		
Excess in Operations - to Operating Surplus	2,185,80	0.63	XXXXXX	XX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	2,185,80	0.63	2,185,800.63	
OPERATING SURPLUS - <u>SE</u>	WER	U1	TLITY	
			<del>-</del>	

	Debit		Credit	
Balance January 1, 2018	xxxxxx	XX	5,192,196.76	
Excess in Results of 2018 Operations	XXXXXX	XX	2,185,800.63	
Amount Appropriated in 2018 Budget - Cash  Amount Appropriated in 2018 Budget with Prior Written Consent	1,000,000.00		XXXXXX	XX
of Director of Local Government Services			XXXXXX	XX
Appropriation by Ordinance for Improvements				
Balance December 31, 2018	6,377,997.39		XXXXXX	XX
	7,377,997.39		7,377,997.39	

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

Cash	9,329,346.28
Change Fund	100.00
Interfund Accounts Receivable	_
Subtotal	9,329,446.28
Deduct Cash Liabilities Marked with "C" on Trial Balance	2,951,448.89
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	6,377,997.39
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET	6,377,997.39

<sup>\*</sup> In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash

Balance December 31, 2017		\$1,079,589.80
Increased by:		
SEWER Rents Levied		\$ 11,224,895.32
Decreased by:		
Collections	\$11,464,169.12	
Prepaid applied	\$13,482.86	
Transfer to Sewer Liens	\$	
Other	\$	
		\$ 11,477,651.98
Balance December 31, 2018		\$ 826,833.14
SCHEDULE OF SEWER	LIENS	
Balance December 31, 2017		\$
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
		\$
Decreased by:		
Collections	\$	
Other	\$	\$
Balance December 31, 2018		¢

UTILITY ACCOUNTS RECEIVABLE

SCHEDULE OF

SEWER

### **DEFERRED CHARGES**

- MANDATORY CHARGES ONLY -

### SEWERUTILITY FUND

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

Caused by	Dec. 31, 2017 per Audit <u>Report</u>	Amount in 2018 <u>Budget</u>	Amount Resulting <u>from 2018</u>	Balance as at Dec. 31, 2018
Emergency Authorization - *	\$	\$	\$	\$
NOT APPLICABLE	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	. \$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	
	\$	\$	\$	\$
	\$	\$	\$	_ \$
	\$	\$	\$	\$
*Do not include items fund  EMERGENCY AUTHOR  FUNDED OR REF	IZATIONS UNI UNDED UNDEI	DER N.J.S. 40 <i>A</i> R N.J.S. 40A:2	A:4-47 WHICH -3 OR N.J.S. 4(	A:2-51
EMERGENCY AUTHOR	IZATIONS UNI UNDED UNDEI	DER N.J.S. 40 <i>A</i>	A:4-47 WHICH -3 OR N.J.S. 40	A:2-51 <u>Amount</u>
EMERGENCY AUTHOR FUNDED OR REF  Date	IZATIONS UNI UNDED UNDEI	DER N.J.S. 40A R N.J.S. 40A:2 Purpose	-3 OR N.J.S. 4(	Amount  \$\$
EMERGENCY AUTHOR FUNDED OR REF  Date  NOT APPLICABLE	IZATIONS UNI UNDED UNDEI	DER N.J.S. 40A R N.J.S. 40A:2 Purpose	-3 OR N.J.S. 40	Amount  \$\$
EMERGENCY AUTHOR FUNDED OR REF  Date  NOT APPLICABLE	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A R N.J.S. 40A:2 Purpose	-3 OR N.J.S. 4(	Amount  \$\$  \$\$
EMERGENCY AUTHOR FUNDED OR REF  Date  NOT APPLICABLE	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A R N.J.S. 40A:2 Purpose	-3 OR N.J.S. 40	Amount    S
EMERGENCY AUTHOR FUNDED OR REF  Date  NOT APPLICABLE	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A R N.J.S. 40A:2 Purpose	-3 OR N.J.S. 40	Amount    S
EMERGENCY AUTHOR FUNDED OR REF  Date  NOT APPLICABLE	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A:2	-3 OR N.J.S. 40	Amount    S
EMERGENCY AUTHOR FUNDED OR REF  Date  NOT APPLICABLE  JUDGEMENTS ENTER	IZATIONS UNI UNDED UNDE	DER N.J.S. 40AR N.J.S. 40A:2	TY AND NOT	Amount  Amount    S  S  S  SATISFIED  Appropriated for in Budget of
EMERGENCY AUTHOR FUNDED OR REF  Date  NOT APPLICABLE  JUDGEMENTS ENTER  In favor of On Ac	IZATIONS UNI UNDED UNDE	DER N.J.S. 40AR N.J.S. 40A:2  Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount	Amount  Amount  S  S  S  S  SATISFIED  Appropriated for in Budget of Year 2018
EMERGENCY AUTHOR FUNDED OR REF  Date  NOT APPLICABLE  JUDGEMENTS ENTER  In favor of On Ac	IZATIONS UNI UNDED UNDE	DER N.J.S. 40AR N.J.S. 40A:2  Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount  \$	Amount  Amount   S  S  S  SATISFIED  Appropriated for in Budget of Year 2018
EMERGENCY AUTHOR FUNDED OR REF  Date  NOT APPLICABLE  JUDGEMENTS ENTER  In favor of On Ac	IZATIONS UNI UNDED UNDE	DER N.J.S. 40AR N.J.S. 40A:2  Purpose  MUNICIPALI  Date Entered	TY AND NOT  Amount  \$	Amount  Amount    S  S  S  Amount  Amo

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

SEWER UTILITY ASSESSMENT BONDS

	Debit		Credit		2016 D Servi	
Outstanding January 1, 2018	XXXXXX	XX			-	
Issued	XXXXXX	XX				
NOT APPLICABLE						
Paid			XXXXXX	XX		
Outstanding December 31, 2018			XXXXXX	XX		
			TO TO TO THE TOTAL THE TOTAL TO AL TO THE TO	200		
2019 Bond Maturities - Assessment Bonds 2019 Interest on Bonds *				\$	-	
		\$				
SEWER	UTILITY CAPIT	AL BC	ONDS			
Outstanding January 1, 2018	XXXXXX	XX	2,520,000.00			
Issued	XXXXXX	XX	<u> </u>			
Paid	240,000.00		XXXXXX	XX		
			11 11 11			
Outstanding December 31, 2018	2,280,000.00		XXXXXX	XX		
	2,520,000.00		2,520,000.00	727		
2019 Bond Maturities - Capital Bonds				\$	240,000.00	=
2019 Interest on Bonds *		\$	74,537.55			- <u></u>
INTEREST ON BONDS	SEWER		UTILITY BUDG	GET		
2018 Interest on Bonds (*Items)		\$	74,537.55			
Less: Interest Accrued to 12/31/2018 (Trial Bala	nce)	\$	19,157.81			
Subtotal		\$	55,379.74			
Add: Interest to be Accrued as of 12/31/2018		\$	16,174.48			
Required Appropriation 2018		-		—— \$	71,554.22	
LIST OF B	ONDS ISSUED D	URINC	G 2015		1 1,000 1.22	
Purpose	201634					
i dipose	2016 Maturity	7	Amount Issued	ļ 	Date of Issue	Interest Rate

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

c	Original	Original Date of	Amount	Date	Rate of	2018 Budget Requirement	Requirement	
Title or Purpose of Issue	Issued	Issue*	Outstanding Dec. 31, 2017	Maturity	Interest	For Principal	For Interest	
2. NOT APPLICABLE				and a state of the				
		-						
			Addressing the second s					
10,								

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Important: If there is more than one utility in the municipality, identify each note.	TO TO THE PROPERTY OF THE PROP
, identify	, 200 C. A.C.
unicipality	A STIE
y in the m	**
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Sheet 64

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 2053 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 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 - UTILITY BUDGET

2018 Interest on Notes

Less: Interest Accrued to 12/31/2017 Trial Balance) \$

Subtotal \$

Add: Interest to be Accrued as of 12/31/2018 \$

Required Appropriation - 2018 \$

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Dumone of Icone	Original Amount	Original Date of	Amount	Date	Rate	2018 Budget	2018 Budget Requirement	Interest Computed to
ones or mbose or respective	Issued	Issue*	Outstanding Dec. 31, 2018	Maturity	Interest	For Principal	For Interest **	(Insert Date)
		DOVING THE PARTY OF THE PARTY O	1					
2 NOT APPLICABLE								
5.								
4,								
			1					
0								
11								
12.								
13.								
7								
				,,,,				
15.	1. Compared to the contraction of				,			

Sheet 65

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

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

Utility Assessment Notes with an original date of issue of December 31, 2017 or prior must be appropriated in full in the 2018 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".

Sheet 65 (2)

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

טבורבו קיירות בי	Ralance - January 1, 2017	lary 1, 2017					-	Balance - December 31, 2018	nber 31, 2018
IMPROVEMENTS Specify each authorization by purpose. Do	anning?	17-6-13-1	2018 Authorizations	Encumbrance Jan. 1, 2018	Encumbrance Dec 31, 2018	Expended	Authorizations Canceled	Funded	Unfunded
not merely designate by a code number	Funded	Ontanaea	CINATE INTO						
II .	Ct & Ct 011							118,734 72	
ORD 05-42 Freedom Avenue Improvements	118,734 72			000000	5 319 20			44,372.70	
ORD 06-05 Various Sewer Projects	44,372.70			02.216,0	27777				
t	818 168 96			62,857 01	91,59114	48,397.36		741,037 47	
OKD 00-49; validus Jewel Infriovence	285 115 74			69,853 87	92,510 52	31,297.46		231,161 63	
1	4/ 611,602			307.504 42	192,265 25	179,489 17		225,972,09	
ORD 11-23 Construction & Rehab Sewer Facilities	60 777.067					0 308 30		6.656.07	
ORD 13-04 Sewer Garage Facilities	13,492 39			2,484,25	C7 C1	45,000,7			
1	827 103.35			41,376 00	298,767 49	217,059 73		352,652 13	
UKD 14-02 various sewer indusvencences	1 024 080 65			58,369 10	55,264 87	25,827 02		1,051,357.86	
ı	0000011					7,503 00			
ORD 16-42 Various Sewer Vehicles & Equipment	00.505,7				80 917 92	467.058.86		1,452,023.22	
ORD 17-30 Various Sewer Capital	2,000,000 00							330 000 00	
ORD 18-27 Sewel Utility Improvement			330,000 00					20000000	
ŀ									
	0.0000000000000000000000000000000000000	2	330,000.00	547,756.85	816,644.64	985,937.92	-	4,553,967.89	7
Total / UUUU-	3,410,173,00	3,410,173,00							

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

### **SEWER**

### UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Debit		
Balance JANUARY 1, 2018	XXXXXX	XX		
Received from 2018 Budget Appropriation *	XXXXXX	XX	330,000.00	
Improvement Authorizations Canceled	XXXXXX	XX		
(financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
	_		XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations	330,000.00		XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2018	-		XXXXXX	XX
	330,000.00		330,000.00	

### SEWER

### UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

<sup>\*</sup>The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### SEWER 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 2016 or Prior Years	

### SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2018**

	Debit		Credit	
Balance January 1, 2018	XXXXXX	XX	689.97	
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2018 Budget Revenue		 	XXXXXX	XX
Balance December 31, 2018	689.97		XXXXXX	XX
	689.97 689.97			