

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

POPULATION LAST CENSUS	<u>27,391</u>
NET VALUATION TAXABLE 2018	<u>\$7,316,095,827.00</u>
MUNICODE	<u>0710</u>

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2019  
MUNICIPALITIES - FEBRUARY 10, 2019**

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

Township \_\_\_\_\_ of Livingston County of Essex

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature: Kimberly Kientz  
Title: Chief Financial Officer

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I Kimberly Kientz am the Chief Financial Officer, License #N-0487, of the Township of Livingston, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Prepared by Chief Financial Officer: No

Signature	<u>Kimberly Kientz</u>
Title	<u>Chief Financial Officer</u>
Address	<u>357 South Livingston Avenue</u> <u>Livingston, New Jersey 07403</u>
Phone Number	<u>973 535-7978</u>
Email	<u>kkientz@livingstonnj.org</u>

**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 the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Livingston as of December 31, 2018 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

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Joseph Faccone

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Registered Municipal Accountant  
Samuel Klein and Company

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Firm Name  
550 Broad Street, 11th floor  
Newark, NJ 07102

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Address  
973 624 6100

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Phone Number  
jfaccone@sklein-cpa.com

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Email

Certified by me  
3/11/2019



22-6002040  
 Fed I.D. #  
Livingston  
 Municipality  
Essex  
 County

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

Fiscal Year Ending: December 31, 2018

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$	\$228,374.89	\$13,222.52

Type of Audit required by OMB Uniform  
Guidance and N.J. Circular 15-08-OMB:

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

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Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB Uniform Guidance and N.J. Circular 15-08 OMB. The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

- (1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Kimberly Kientz	3/11/2019
Signature of Chief Financial Officer	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 document.

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Livingston, County of Essex during the year 2018.

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

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

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



**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of **\$7,425,484,997**

\_\_\_\_\_  
Lidia Dumytsch  
SIGNATURE OF TAX ASSESSOR  
\_\_\_\_\_  
Livingston  
MUNICIPALITY  
\_\_\_\_\_  
Essex  
COUNTY

**CURRENT FUND ASSETS**  
**COMPARATIVE BALANCE SHEET – REGULATORY BASIS**  
**AS OF DECEMBER 31, 2018**

	2018	
Cash:		
Cash	12,281,154.89	
Change Funds	950.00	
Sub Total Cash	12,282,104.89	
Investments:		
Sub Total Investments		
Other Receivables		
Due from State of NJ - Senior Citizens & Veterans Deductions	77,806.95	
Sub Total Assets not offset by Reserve for Receivables		
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	5,423.72	
Tax Title Liens	117,906.93	
Property Acquired by Taxes	260,275.00	
Other Liens Receivable	99,482.72	
Other Accounts Receivable	63,591.50	
Interfund Receivable - General Capital Fund	268,039.52	
Due from Water Capital Fund	359,950.00	
Due from General Trust Fund	1,029,101.54	
Interfund Account Receivable	16,690.00	
Interfund Account Receivable	82,464.07	
Due from Payroll Fund	33,077.65	
Sub Total Receivables and Other Assets with Reserves	2,336,002.65	
Deferred Charges		
Emergency Appropriation - Five Years	775,000.00	
Sub Total Deferred Charges	775,000.00	
 Total Assets	 15,470,914.49	

**CURRENT FUND LIABILITIES, RESERVES AND FUND BALANCE  
COMPARATIVE BALANCE SHEET – REGULATORY BASIS  
AS OF DECEMBER 31, 2018**

	2018	
Liabilities:		
Encumbrances Payable	1,161,845.15	
Appropriation Reserves	1,150,972.23	
Accounts Payable	510,622.99	
Tax Overpayments	16,593.69	
Due County for Added and Omitted Taxes	469,483.01	
Special District Taxes Payable	8,937.25	
Prepaid Taxes	1,717,204.54	
Prepaid Revenue	23,593.71	
Due to State of New Jersey - Senior Citizens & Veterans Deductions	0.00	
Due to State of NJ - Marriage License	700.00	
Due to State: State UCC Training Fees	37,968.00	
Due to Animal Control Trust Fund	19,983.36	
Due to Water Operating Fund	380,208.23	
Due to Sewer Operating Fund	61,131.43	
Reserve for Revaluation Expenses	775,000.00	
Total Liabilities	6,334,243.59	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables	2,336,002.65	
Fund Balance	6,800,668.25	
Total Liabilities, Reserves and Fund Balance	15,470,914.49	

**FEDERAL AND STATE GRANT FUND  
COMPARATIVE BALANCE SHEET – REGULATORY BASIS  
AS OF DECEMBER 31, 2018**

	2018	
<b>Assets</b>		
Cash	260,931.13	
Federal and State Grants Receivable	161,292.51	
Total Assets Federal and State Grant Fund	422,223.64	
 <b>Liabilities</b>		
Appropriated Reserves for Federal and State Grants	351,266.39	
Unappropriated Reserves for Federal and State Grants	70,957.25	
Total Liabilities Federal and State Grant Fund	422,223.64	



**CAPITAL FUND**  
**COMPARATIVE BALANCE SHEET – REGULATORY BASIS**  
**AS OF DECEMBER 31, 2018**

	2018	
<b>Assets</b>		
Cash	4,361,637.07	
Grants Receivable	53,585.53	
Other Accounts Receivables	10,561.64	
<b>Deferred Charges</b>		
Deferred Charges to Future Taxation - Unfunded	13,955,760.57	
Deferred Charges to Future Taxation - Funded	76,136,655.35	
Total Deferred Charges	90,092,415.92	
Total Assets General Capital Fund	94,518,200.16	
<b>Liabilities</b>		
Improvement Authorizations - Funded	1,172,062.97	
Improvement Authorizations - Unfunded	5,134,659.26	
Serial Bonds Payable	75,959,000.00	
Bond Anticipation Notes	10,897,000.00	
Downtown Business Improvement Loan Payable	83,333.40	
Accounts Payable	1,438.92	
Lake and Stream Restoration Loan Payable	94,321.95	
Capital Improvement Fund	196,599.45	
Reserve for Debt Service	97,908.76	
Reserves for Receivables	25,561.64	
Due to Current Fund	268,039.52	
Total Liabilities and Reserves	93,929,925.87	
<b>Fund Balance</b>		
Fund Balance	588,274.29	
Total General Capital Liabilities	94,518,200.16	

**TRUST ASSESSMENT FUND  
COMPARATIVE BALANCE SHEET – REGULATORY BASIS  
AS OF DECEMBER 31, 2018**

	2018	
Cash:		
Sub Total Cash		
Investments		
Sub Total Investments		
Assets not offset by Receivables		
Sub Total Assets not offset by Receivables		
Assets offset by the Reserve for Receivables		
Assets offset by the Reserve for Receivables		
Deferred Charges		
Sub Total Deferred Charges		
Total Assets		
Liabilities and Reserves		
Total Liabilities and Reserves		
Fund Balance		
Total Liabilities, Reserves, and Fund Balance		

**OTHER TRUST FUND  
COMPARATIVE BALANCE SHEET – REGULATORY BASIS  
AS OF DECEMBER 31, 2018**

	2018	
Trust Animal Control Assets		
Cash	2,765.75	
Due from Current Fund	19,983.36	
Total Dog Trust Assets	22,749.11	
Animal Control Trust Reserves		
Encumbrances Payable	22,732.91	
Accounts Payable	16.20	
Due to Current Fund		
Reserve for Expenditures		
Total Dog Trust Reserves	22,749.11	
CDBG Assets		
Total CDBG Trust Assets		
CDBG Reserves		
Total CDBG Trust Reserves and Liabilities		
LOSAP Trust Assets		
Total LOSAP Trust Assets		
LOSAP Trust Reserves		
Total LOSAP Trust Reserves		
Open Space Trust Assets		
Total Open Space Trust Assets		
Open Space Trust Reserves		
Total Open Space Trust Reserves		
Other Trust Assets		
Cash	18,090,672.63	
Change Fund	150.00	
Due from Current Fund	0.00	
Due from Municipal Court	110.00	
Due from Animal Control Trust Fund	22,732.91	
Due from Payroll Fund	30,115.01	
Total Other Trust Assets	18,143,780.55	
Other Trust Reserves		
Due to Current Fund	1,029,101.54	
Due to Swimming Pool Operating Fund	23,300.00	
Municipal Open Space Trust Fund	4,206,792.97	
Security Deposits	62,348.68	
Reserve for State Unemployment Trust Fund Expenditures	58,579.00	
Premiums on Tax Sale	3,998,200.36	
Reserve for Self Insurance Trust Fund	316,037.57	
Total Miscellaneous Trust Reserves (31-287)	3,584,685.54	
Total Trust Escrow Reserves (31-286)	4,864,734.89	

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Total Other Trust Reserves and Liabilities

18,143,780.55

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**PUBLIC ASSISTANCE FUND  
COMPARATIVE BALANCE SHEET – REGULATORY BASIS  
AS OF DECEMBER 31, 2018**

	2018	
Assets		
Cash	49,864.95	
Cash Public Assistance #2	11,602.85	
Total Public Assistance Assets	61,467.80	
Liabilities and Reserves		
Due to State of NJ	8,965.85	
Reserve for Public Assistance	51,984.42	
Reserve for Contribution	517.53	
Total Public Assistance Reserves and Liabilities	61,467.80	

## SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2017 Per Audit Report	Receipts	Disbursements	Balance as of Dec. 31, 2018
Field Improvement Donation	\$	\$65,000.00	\$48,383.58	\$16,616.42
911 Memorial	\$5,451.69	\$	\$3,094.60	\$2,357.09
Accumulated Absence	\$460,915.25	\$353,317.10	\$463,121.19	\$351,111.16
Bicentennial Committee	\$22,401.54	\$120.00	\$	\$22,521.54
Developer's Escrow Account	\$1,142,689.05	\$355,893.29	\$229,972.00	\$1,268,610.34
Diversity Committee	\$35.85	\$	\$	\$35.85
Dog Park	\$31,382.06	\$995.00	\$	\$32,377.06
Engineering Review Fees	\$163,163.72	\$60,410.59	\$39,092.96	\$184,481.35
Fire Penalties	\$7,273.00	\$1,000.00	\$1,878.00	\$6,395.00
Housing Trust Fund	\$2,594,518.88	\$211,601.07	\$51,985.82	\$2,754,134.13
Livingston Advisory Committee for Disabilities	\$3,019.02	\$	\$	\$3,019.02
Maintenance and Performance Bonds	\$2,683,507.36	\$825,540.91	\$133,950.00	\$3,375,098.27
Outside Employment of Police	\$74,496.48	\$1,136,362.39	\$1,125,357.74	\$85,501.13
Parking Offenses Adjudication Act	\$5,125.12	\$556.00	\$	\$5,681.12
Pick It Up Day Donations	\$2,000.00	\$	\$	\$2,000.00
Police Trust Fund	\$22,959.34	\$30,514.78	\$31,350.80	\$22,123.32
PSE&G Contributions	\$154,280.49	\$	\$76,114.40	\$78,166.09
Public Defender Application Fees	\$2,450.00	\$2,125.00	\$	\$4,575.00
Recreation Programs	\$90,177.37	\$1,399,849.20	\$1,350,852.52	\$139,174.05
Redemption of Tax Title Liens	\$455,080.52	\$	\$418,535.59	\$36,544.93
Skate Park	\$5,139.89	\$	\$	\$5,139.89
Special Law Enforcement Forfeiture Fund	\$1,525.62	\$21.15	\$	\$1,546.77
Storm Recovery Fund	\$382,331.89	\$109,725.29	\$484,563.99	\$7,493.19
Township Appearance Committee	\$5,725.89	\$10,078.00	\$13,497.34	\$2,306.55
Uniform Fire Safety Act - State Fees	\$28,628.41	\$58,079.05	\$44,296.30	\$42,411.16
<b>Totals</b>	<b>\$8,344,278.44</b>	<b>\$4,621,188.82</b>	<b>\$4,516,046.83</b>	<b>\$8,449,420.43</b>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	Receipts		Other	Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget			
Assessment Bond Anticipation Note Issues:						
Other Liabilities						
Trust Surplus						
Trust Surplus	0.00					0.00
Less Assets "Unfinanced"						
Totals	0.00					0.00

## CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Capital - General	44.59	4,361,592.48		4,361,637.07
Current	1,910,378.86	13,797,054.03	3,426,278.00	12,281,154.89
Federal and State Grant Fund		260,931.13		260,931.13
Trust Fund-Municipal Open Space Trust Fund				
Public Assistance #1**		49,864.95		49,864.95
Public Assistance #2**		11,602.85		11,602.85
Sewer - Capital		3,223,103.61		3,223,103.61
Sewer - Operating	148,576.26	1,104,501.07		1,253,077.33
Sewer Utility Assessment Trust				
Swimming Pool Capital		449.55		449.55
Swimming Pool Operating		29,799.13		29,799.13
Swimming Pool Utility Assessment Trust				
Trust - Assessment				
Trust - Dog License	20.00	2,745.75		2,765.75
Trust - Other	49,003.38	18,041,669.25		18,090,672.63
Water - Capital		4,148,294.07		4,148,294.07
Water - Operating	248,098.28	2,211,676.63		2,459,774.91
Water Utility Assessment Trust				
<b>Total</b>	<b>2,356,121.37</b>	<b>47,243,284.50</b>	<b>3,426,278.00</b>	<b>46,173,127.87</b>

\* - Include Deposits In Transit

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

### **REQUIRED CERTIFICATION**

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

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

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

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

Signature: Kimberly Kientz Title: Chief Financial Officer



## CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Federal ans State Grant Fund - Investors Bank #26-99-01056	260,931.13
Animal Control Trust - Investors Bank#26-99-01005	2,745.75
Trust Fund-BOA Performance Guarantee Account-Bank of America #0094-04064-538	4,556,320.18
Current Fund-Building Department Fee Account #1000313218	1,378.40
Current-Claims Account-Investors Bank #26-99-06651	1,203,690.95
Current Fund-Collectors Office Credit Card Fees-Investors Bank#26-99-02335	9,738.96
Current - Investors Bank #26-99-01056	10,940,019.71
Trust Fund-Developers' Escrow-Investors Bank #26-03-09070	1,207,394.79
Trust Fund-Developers' Escrow Account-Investors Bank #26-99-01139	174,023.47
Trust Fund-Engineering Review-Investors Bank#26-99-01693	275,211.72
General Capital- Investors Bank#1000-149727	4,361,592.48
Trust Fund-General Trust-Investors Bank #26-99-00992	382,674.77
Current Fund-Health Department Fee Account- Investors Bank#1000313157	1,872.70
Trust Fund-Housing Trust Fund-Investors Bank #26-99-00968	2,686,130.97
Trust Fund-Lien Redemption Account-Investors Bank #26-99-00869	4,075,209.48
Trust Fund-Municipal Open Space-Investors Bank #26-99-00826	3,834,216.90
Trust Fund-Performance Guarantee Account-Investors Bank #26-99-00925	612,380.79
Trust Fund-Police Forfeiture-Investors Bank #26-99-00834	1,306.77
Pool Capital-Investors Bank #26-99-00778	449.55
Pool Fees Account- Investors Bank #26-99-04018	11,750.45
Pool Operating-Investors Bank #26-99-01021	18,048.68
Public Assistance Account - Investors Bank#26-99-03649	555.61
Public Assistance Account 1 - Investors Bank#26-99-00933	49,309.34
Public Assistance Account 2 - Investors Bank#26-99-00941	11,602.85
Trust Fund-Recreation Special-Investors Bank #26-99-01013	99,560.09
Trust Fund-Recreation Special Credit Cards-Investors Bank #26-99-01741	92,437.58
Trust Fund-Regional Contribution Account-Investors Bank #26-99-02110	4.39
Sewer Capital-Investors Bank #26-99-00751	3,223,103.61
Sewer Operating-Investors Bank #26-99-00984	1,104,501.07
Current Fund-Suspense Investors Bank#26-99-01048	1,638,043.91
Current Fund-Tax Collector - Tax Sale Account -Investors Bank #26-99-06528	2,309.40
Trust Fund-T-Mobile USA, Inc Account-Investors Bank #26-99-01709	16,333.36
Trust Fund-Unemployment Trust-Investors Bank #26-99-00877	28,463.99
Water Capital - Investors Bank#26-99-00794	4,148,294.07
Water Operating-Investors Bank #26-99-00850	2,211,676.63
<b>Total</b>	<b>47,243,284.50</b>

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

**MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Municipal Alliance on Alcoholism and Drug Abuse	94,003.69	60,060.00	60,060.00			94,003.69	
Safe and Secure Communities Program	60,000.00	60,000.00	60,000.00			60,000.00	
Body Armor Grant		6,124.16	6,124.16			0.00	
Recreation for Individuals with Disabilities Young Adult Program		47,901.23	47,151.11			750.12	
Recycling Tonnage Grant Office of Emergency Management	5,000.00					5,000.00	
Drive Sober or Get Pulled Over	1,000.00					1,000.00	
FEMA Firefighters' Assistance Program	538.70					538.70	
Bulletproff Vest Program	11,677.32		11,677.32			0.00	
Cops in Shop	2,200.00		2,200.00			0.00	
<b>Total</b>	<b>174,419.71</b>	<b>174,085.39</b>	<b>187,212.59</b>	<b>0.00</b>	<b>0.00</b>	<b>161,292.51</b>	

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Body Armor Grant	9,775.39	6,124.16		7,469.18			8,430.37	
Bullentproof Vest Partnership Grant	11,775.90			11,022.52			753.38	
Clean Communities Act	139,373.80			30,579.96			108,793.84	
Cops in Shops	2,200.00			2,200.00			0.00	
Emergency Management Performance Grant	10,000.00						10,000.00	
Hazard Mitigation Grant - Energy Allocation Initiative	18,800.00						18,800.00	
Municipal Alliance on Alcoholism and Drug Abuse	93,940.60	75,075.00		71,259.20			97,756.40	
Office of Emergency Management	10,000.00						10,000.00	
Recreation for Individuals with Disabilities - Young Adult Program		15,050.00		15,050.00			0.00	
Recycling Tonnage Grant	96,397.72	32,851.23		44,016.55			85,232.40	
Safe and Secure Communities		60,000.00		60,000.00			0.00	
Smart Growth Planning Program	3,500.00						3,500.00	
Sustainable Jersey Small Grant	8,000.00						8,000.00	
<b>Total</b>	<b>403,763.41</b>	<b>189,100.39</b>	<b>0.00</b>	<b>241,597.41</b>	<b>0.00</b>	<b>0.00</b>	<b>351,266.39</b>	

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Body Armor Grant	6,124.16	6,124.16					0.00	
Bulletproof Vest Program				2,984.48			2,984.48	
Clean Communities Grant				55,137.08			55,137.08	
Click It or Ticket				5,500.00			5,500.00	
Recreation for Individual with Disabilities	50.00	50.00					0.00	
Recycling Tonnage Grant	33,586.92	32,851.23					735.69	
U Drive U Test U Pay				6,600.00			6,600.00	
<b>Total</b>	<b>39,761.08</b>	<b>39,025.39</b>	<b>0.00</b>	<b>70,221.56</b>	<b>0.00</b>	<b>0.00</b>	<b>70,957.25</b>	

## LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	54,927,856.50
Prepaid Beginning Balance		
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	112,946,917.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	111,401,314.50	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	0.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	56,473,459.00	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	167,874,773.50	167,874,773.50

Amount Deferred at during year 1,545,602.50

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

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	3,785,241.82
2018 Levy	xxxxxxxxxx	365,328.00
Added and Omitted Levy	xxxxxxxxxx	4,207.89
Interest Earned	xxxxxxxxxx	61,865.26
Expenditures	9,850.00	xxxxxxxxxx
<b>Balance December 31, 2018</b>	4,206,792.97	xxxxxxxxxx
	4,216,642.97	4,216,642.97

## REGIONAL SCHOOL TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable	XXXXXXXXXX	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	XXXXXXXXXX	0.00
Prepaid Beginning Balance	XXXXXXXXXX	
Levy School Year July 1, 2018- June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	
Paid		XXXXXXXXXX
<b>Balance December 31, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable	0.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	0.00	XXXXXXXXXX
Prepaid Ending Balance		XXXXXXXXXX
	0.00	0.00

Amount Deferred at during Year \_\_\_\_\_  
 # Must include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable	XXXXXXXXXX	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018 )	XXXXXXXXXX	0.00
Prepaid Beginning Balance	XXXXXXXXXX	
Levy School Year July 1, 2018- June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	
Paid		XXXXXXXXXX
<b>Balance December 31, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable	0.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	0.00	XXXXXXXXXX
Prepaid Ending Balance		XXXXXXXXXX
	0.00	0.00

Amount Deferred at during year \_\_\_\_\_  
 # Must include unpaid requisitions

## COUNTY TAXES PAYABLE

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	321,222.84
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	39,592,227.70
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	1,237,225.75
Due County for Added and Omitted Taxes	xxxxxxxxxx	469,483.01
Paid	41,150,676.29	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	469,483.01	xxxxxxxxxx
	41,620,159.30	41,620,159.30

Paid for Regular County Levies	40,829,453.45
Paid for Added and Omitted Taxes	321,222.84

## SPECIAL DISTRICT TAXES

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	29,472.62
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Special Improvement District	xxxxxxxxxx	364,786.01
Total 2018 Levy	xxxxxxxxxx	364,786.01
Paid	385,321.38	xxxxxxxxxx
<b>Balance December 31, 2018</b>	8,937.25	xxxxxxxxxx
	394,258.63	394,258.63

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

## STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	892,717.94	892,717.94	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	8,994,314.36	9,604,282.43	609,968.07
Added by N.J.S.A. 40A:4-87	0.00	0.00	0.00
Total Miscellaneous Revenue Anticipated	8,994,314.36	9,604,282.43	609,968.07
Receipts from Delinquent Taxes	100.00	15,577.76	15,477.76
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	31,962,802.98	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	2,682,274.21	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	34,645,077.19	36,383,254.02	1,738,176.83
	44,532,209.49	46,895,832.15	2,363,622.66

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	191,153,429.38
<b>Amount to be Raised by Taxation:</b>	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	112,946,917.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	40,829,453.45	xxxxxxxxxx
Due County for Added and Omitted Taxes	469,483.01	xxxxxxxxxx
Special District Taxes	364,786.01	xxxxxxxxxx
Municipal Open Space Tax	369,535.89	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	210,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	36,383,254.02	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	191,363,429.38	191,363,429.38

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



**STATEMENT OF GENERAL BUDGET REVENUES 2018**  
**MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S.A. 40A:4-87**

Source	Budget	Realized	Excess or (Deficit)
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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: \_\_\_\_\_ Kimberly Kientz

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		44,532,209.49
2018 Budget - Added by N.J.S.A. 40A:4-87		0.00
Appropriated for 2018 (Budget Statement Item 9)		44,532,209.49
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)		775,000.00
Total General Appropriations (Budget Statement Item 9)		45,307,209.49
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		45,307,209.49
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	43,930,477.23	
Paid or Charged - Reserve for Uncollected Taxes	210,000.00	
Reserved	1,150,972.23	
Total Expenditures		45,291,449.46
Unexpended Balances Cancelled (see footnote)		15,760.03

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

**RESULTS OF 2018 OPERATION**  
CURRENT FUND

	Debit	Credit
Cancelation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)		
Deferred School Tax Revenue: Balance December 31, CY		56,473,459.00
Deferred School Tax Revenue: Balance January 1, CY	54,927,856.50	
Deficit in Anticipated Revenues: Delinquent Tax Collections		
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Deficit in Anticipated Revenues: Required Collection of Current Taxes		
Due to Special Improvement District Cancelled		64.52
Excess of Anticipated Revenues: Delinquent Tax Collections		15,477.76
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		609,968.07
Excess of Anticipated Revenues: Required Collection of Current Taxes		1,738,176.83
Interfund Advances Originating in CY (Debit)	1,527,942.80	
Miscellaneous Revenue Not Anticipated		43,843.48
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		360,000.00
Prior Year Paid Taxes Cancelled	434,097.88	
Prior Years Interfunds Returned in CY (Credit)		
Refund of Prior Year Revenue (Debit)	1,814.14	
Reserve for Other Accounts Receivable	47,246.49	
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)	5,250.00	
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Tax Overpayments Cancelled		
Unexpended Balances of CY Budget Appropriations		15,760.03
Unexpended Balances of PY Appropriation Reserves (Credit)		337,755.65
Surplus Balance	2,650,297.53	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	59,594,505.34	59,594,505.34

**SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED**

<b>Source</b>	<b>Amount Realized</b>
Appropriation Refunds	17,092.86
Administration Fee - Senior Citizens and Veterans Deductions	3,220.00
Convenience Fee	1,197.00
Copies	639.65
Division of Motor Vehicles - Inspection Fines	2,250.00
Miscellaneous	9,532.38
Other Fees	
Refunds	282.80
Reimbursements	
Right of Way Agreement	
Sale of Township Assets	9,628.79
<b>Total Amount of Miscellaneous Revenues Not Anticipated</b>	<b>\$43,843.48</b>

**SURPLUS – CURRENT FUND  
YEAR 2018**

	Debit	Credit
Amount Appropriated in the CY Budget - Cash	892,717.94	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Balance January 1, CY (Credit)		5,043,088.66
Excess Resulting from CY Operations		2,650,297.53
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Balance December 31, 2018	6,800,668.25	xxxxxxxxxx
	7,693,386.19	7,693,386.19

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

Cash		12,282,104.89
Investments		
Change Fund		950.00
Sub-Total		12,283,054.89
Deduct Cash Liabilities Marked with "C" on Trial Balance		6,334,243.59
Cash Surplus		5,948,811.30
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	77,806.95	
Deferred Charges #	775,000.00	
Cash Deficit	0.00	
Total Other Assets		852,806.95
		6,801,618.25

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES – 2018 LEVY**

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	<u>\$188,828,437.35</u>
		<u>\$</u>
2.	Amount of Levy Special District Taxes	<u>\$364,786.01</u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	<u>\$</u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	<u>\$2,168,610.87</u>
5a.	Subtotal 2018 Levy	<u>\$191,361,834.23</u>
5b.	Reductions due to tax appeals **	<u>\$188,518.27</u>
5c.	Total 2018 Tax Levy	<u>\$191,173,315.96</u>
6.	Transferred to Tax Title Liens	<u>\$15,841.65</u>
7.	Transferred to Foreclosed Property	<u>\$</u>
8.	Remitted, Abated or Canceled	<u>\$</u>
9.	Discount Allowed	<u>\$</u>
10.	Collected in Cash: In 2017	<u>\$29,646,084.39</u>
	In 2018*	<u>\$160,348,653.24</u>
	Homestead Benefit Revenue	<u>\$991,941.75</u>
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	<u>\$166,750.00</u>
	Total to Line 14	<u>\$191,153,429.38</u>
11.	Total Credits	<u>\$191,169,271.03</u>
12.	Amount Outstanding December 31, 2018	<u>\$4,044.93</u>
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	<u>99.9896</u>

**Note: Did Municipality Conduct Accelerated Tax Sale or Tax Levy Sale?**

**Yes**

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	<u>\$191,153,429.38</u>
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	<u>\$</u>
	To Current Taxes Realized in Cash	<u>\$191,153,429.38</u>

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows \$191,173,315.96, and Item 10 shows \$191,153,429.38, the percentage represented by the cash collections would be \$191,153,429.38 / \$191,173,315.96 or 99.9896%. The correct percentage to be shown as Item 13 is 99.9896%.

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

\* Include overpayments applied as part of 2018 collections.

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

**ACCELERATED TAX SALE/TAX LEVY SALE – CHAPTER 99**  
**To Calculate Underlying Tax Collection Rate for 2018**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash.....	191,153,429.38
LESS: Proceeds from Accelerated Tax Sale.....	938,345.65
<b>NET Cash Collected.....</b>	<b>190,215,083.73</b>
Line 5c Total 2018 Tax Levy.....	191,173,315.96
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	99.50



**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash.....	_____
LESS: Proceeds from Tax Levy Sale (excluding premium).....	_____
<b>NET Cash Collected.....</b>	<b>_____</b>
Line 5c Total 2018 Tax Levy.....	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	_____

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

		Debit	Credit
1	Balance Jan 1, CY: Due From State of New Jersey (Debit)	73,806.95	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
9	Received in Cash from State (Credit)		160,500.00
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)	3,000.00	
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	4,000.00	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		5,250.00
2	Sr. Citizens Deductions Per Tax Billings (Debit)	20,000.00	
3	Veterans Deductions Per Tax Billings (Debit)	142,750.00	
	Balance December 31, 2018		77,806.95
		243,556.95	243,556.95

Calculation of Amount to be included on Sheet 22, Item  
10- 2018 Senior Citizens and Veterans Deductions  
Allowed

Line 2	20,000.00
Line 3	<u>142,750.00</u>
Line 4	<u>4,000.00</u>
Sub-Total	<u>166,750.00</u>
Less: Line 7	
To Item 10	<u><u>166,750.00</u></u>





## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
<b>1. Balance January 1, 2018</b>		113,526.71	XXXXXXXXXX
A. Taxes	10,115.35	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	103,411.36	XXXXXXXXXX	XXXXXXXXXX
<b>2. Cancelled</b>			
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
<b>3. Transferred to Foreclosed Tax Title Liens:</b>			
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
<b>4. Added Taxes</b>		5,250.00	XXXXXXXXXX
<b>5. Added Tax Title Liens</b>			XXXXXXXXXX
<b>6. Adjustment between Taxes (Other than current year)</b>			
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	
B. Tax Title Liens - Transfers from Taxes			XXXXXXXXXX
<b>7. Balance Before Cash Payments</b>		XXXXXXXXXX	118,776.71
<b>8. Totals</b>		118,776.71	118,776.71
<b>9. Collected:</b>		XXXXXXXXXX	15,577.76
A. Taxes	13,986.56	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,591.20	XXXXXXXXXX	XXXXXXXXXX
<b>10. Interest and Costs - 2018 Tax Sale</b>		245.12	XXXXXXXXXX
<b>11. 2018 Taxes Transferred to Liens</b>		15,841.65	XXXXXXXXXX
<b>12. 2018 Taxes</b>		4,044.93	XXXXXXXXXX
<b>13. Balance December 31, 2018</b>		XXXXXXXXXX	123,330.65
A. Taxes	5,423.72	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	117,906.93	XXXXXXXXXX	XXXXXXXXXX
<b>14. Totals</b>		138,908.41	138,908.41

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 13.1152

16. Item No. 14 multiplied by percentage shown above is 16,175.06 and represents the

maximum amount that may be anticipated in 2019.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
Adjustment to Assessed Valuation (Credit)		475.00
Adjustment to Assessed Valuation (Debit)		
Balance January 1, CY (Debit)	260,750.00	
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	xxxxxxxxxx	260,275.00
	260,750.00	260,750.00

**CONTRACT SALES**

	Debit	Credit
Balance January 1, CY (Debit)	360,000.00	
Collected * (Credit)		360,000.00
CY Sales from Foreclosed Property (Debit)		
Balance December 31, 2018	xxxxxxxxxx	0.00
	360,000.00	360,000.00

**MORTGAGE SALES**

	Debit	Credit
Balance January 1, CY (Debit)	0.00	
Collected * (Credit)		
CY Sales from Foreclosed Property (Debit)		
Balance December 31, 2018	xxxxxxxxxx	

Analysis of Sale of Property:	<u>\$360,000.00</u>
*Total Cash Collected in 2018	
Realized in 2018 Budget	
To Results of Operation	<u>360,000.00</u>

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

(Do not include the emergency authorizations pursuant to  
N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13)

Caused By	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Animal Control Fund	\$0.00	\$	\$	\$
Capital -	\$0.00	\$	\$	\$
Deficit from Operations	\$0.00	\$	\$0.00	\$0.00
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
Subtotal Current Fund	\$0.00	\$	\$0.00	\$0.00
Subtotal Trust Fund	\$0.00	\$	\$	\$
Subtotal Capital Fund	\$0.00	\$	\$	\$
Total Deferred Charges	\$0.00	\$	\$0.00	\$0.00

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT  
SATISFIED**

In Favor Of	On Account Of	Date Entered	Amount	Appropriated for in Budget of Year 2019
			\$	

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2017	Reduced in 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
5/22/2018	Reserve for Revaluation	775,000.00	155,000.00				775,000.00
<b>Totals</b>		<b>775,000.00</b>	<b>155,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>775,000.00</b>

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

Kimberly Kientz  
 Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2017	Reduced in 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
	<b>Totals</b>						

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-55 et seq. and N.J.S.A 40A:4-55.13 et seq. are recorded on this page.

Kimberly Kientz  
Chief Financial Officer

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

	Debit	Credit	2019 Debt Service
Bonds Defeased			
Cancelled (Debit)			
Issued (Credit)		9,251,000.00	
Outstanding January 1, CY (Credit)		71,298,000.00	
Paid (Debit)	4,590,000.00		
Outstanding Dec. 31, 2018	75,959,000.00	xxxxxxxxxx	
	80,549,000.00	80,549,000.00	
2019 Bond Maturities – General Capital Bonds			\$5,105,000.00
2019 Interest on Bonds		2,311,528.76	

**ASSESSMENT SERIAL BONDS**

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxx	
2019 Bond Maturities – General Capital Bonds			\$
2019 Interest on Bonds			

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	425,000.00	9,251,000.00	7/17/2018	Various
<b>Total</b>	<b>425,000.00</b>	<b>9,251,000.00</b>		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR LOANS  
MUNICIPAL GREEN ACRES TRUST LOAN**

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31,2018		xxxxxxxxxxxx	
2019 Loan Maturities			\$
2019 Interest on Loans			\$
Total 2019 Debt Service for Loan			\$

**GREEN ACRES TRUST LOAN**

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31,2018		xxxxxxxxxxxx	
2019 Loan Maturities			\$
2019 Interest on Loans			\$
Total 2019 Debt Service for Loan			\$

**LIST OF LOANS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>				



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS**

**Downtown Business Improvement Loan Payable**

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		100,000.06	
Issued			
Paid	16,666.66		
Outstanding December 31, 2018	83,333.40		
2019 Loan Maturities			16,666.66
2019 Interest on Loans			
Total 2019 Debt Service for Loan			16,666.66

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS**

**Lake and Stream Restoration Loan Payable**

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		103,797.03	
Issued			
Paid	9,475.08		
Outstanding December 31, 2018	94,321.95		
2019 Loan Maturities			9,665.54
2019 Interest on Loans			1,838.35
Total 2019 Debt Service for Loan			11,503.89



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2019 Debt Service
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxx	
2019 Bond Maturities – Term Bonds		\$	
2019 Interest on Bonds		\$	

**TYPE I SCHOOL SERIAL BOND**

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxx	
2019 Interest on Bonds			
2019 Bond Maturities – Serial Bonds			
Total “Interest on Bonds – Type 1 School Debt Service”			

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>Total</b>				

**2019 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2018	2019 Interest Requirement
	\$	\$

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
Multi-Purpose - Ord. #6-2010	29,000.00	12/6/2018	29,000.00	10/11/2019	3.50		859.93	10/11/2019
Multi-Purpose - Ord. #2-2016	900,000.00	12/6/2018	900,000.00	10/11/2019	3.50		26,687.50	10/11/2019
Multi-Purpose - Ord. #7-2018	1,770,000.00	12/6/2018	1,770,000.00	10/11/2019	3.50		52,485.42	10/11/2019
Multi-Purpose - Ord. #16-2008	101,000.00	12/6/2018	101,000.00	10/11/2019	3.50		2,994.93	10/11/2019
Multi-Purpose - Ord. #14-2013	13,000.00	12/6/2018	13,000.00	10/11/2019	3.50		385.49	10/11/2019
Multi-Purpose - Ord. #14-2013	100,000.00	6/11/2015	96,410.00	2/6/2019	3.00	3,600.00	2,884.27	2/6/2019
Multi-Purpose - Ord. #2-2016	2,450,000.00	3/24/2016	2,450,000.00	2/6/2019	3.00	128,500.00	73,295.82	2/6/2019
Multi-Purpose - Ord. #4-2017	1,700,000.00	12/6/2018	1,700,000.00	10/11/2019	3.50		50,409.72	10/11/2019
Multi-Purpose - Ord. #6-2010	200,000.00	6/11/2015	191,860.00	2/6/2019	3.00	8,200.00	5,739.81	2/6/2019
Multi-Purpose - Ord. #6-2015	1,500,000.00	6/11/2015	1,459,880.00	2/6/2019	3.00	40,200.00	43,674.74	2/6/2019
Multi-Purpose - Ord. #6-2015	1,338,000.00	12/6/2018	1,338,000.00	10/11/2019	3.50		39,675.42	10/11/2019
Multi-Purpose - Ord. #7-2012	400,000.00	6/11/2015	307,140.00	2/6/2019	3.00	12,500.00	9,188.61	2/6/2019
Multi-Purpose - Ord. #7-2014	405,000.00	6/11/2015	391,710.00	2/6/2019	3.00	13,300.00	11,718.66	2/6/2019
Multi-Purpose - Ord. #7-2014	149,000.00	12/6/2018	149,000.00	10/11/2019	3.50		4,418.26	10/11/2019
	<b>11,055,000.00</b>	<b>XXXXXXXXXX</b>	<b>10,897,000.00</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>206,300.00</b>	<b>324,418.58</b>	<b>XXXXXXXXXX</b>

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

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

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

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

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

**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
		XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX			XXXXXXXXXX

Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2019 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
<b>Subtotal</b>			
Leases approved by LFB prior to July 1, 2007			
<b>Subtotal</b>			
<b>Total</b>			

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance – January 1, 2018		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Multi-Purpose - Ord. #41-2008	123,450.00	0.00					123,450.00	
Multi-Purpose - Ord. #15-2009		33,616.39			2,436.00			31,180.39
Multi-Purpose - Ord. #6-2010	254,805.46	318,312.54			50,822.69		251,861.46	270,433.85
Multi-Purpose - Ord. #14-2011	1,215.00	192,333.16			70,621.77		1,215.00	121,711.39
Multi-Purpose - Ord. #7-2012		94,151.25			26,936.44			67,214.81
Multi-Purpose - Ord. #14-2013		115,310.83		11,500.00	56,137.74			70,673.09
Multi-Purpose - Ord. #7-2014	3,600.00	128,875.24			19,416.24		3,600.00	109,459.00
Multi-Purpose - Ord. #6-2015	873.00	1,581,075.12			1,522,882.27		873.00	58,192.85
Multi-Purpose - Ord. #2-2016	24,750.00	982,975.57			619,652.17			388,073.40
Multi-Purpose - Ord. #4-2017		3,547,248.56			2,840,711.78			706,536.78
Multi-Purpose - Ord. #7-2018			4,373,300.00		1,063,009.73		716.02	3,309,574.25
Multi-Purpose - Ord. #26-2007	717,328.97						717,328.97	
Multi-Purpose - Ord. #16-2008	73,018.52	1,609.45					73,018.52	1,609.45
<b>Total</b>	<b>1,199,040.95</b>	<b>6,995,508.11</b>	<b>4,373,300.00</b>	<b>11,500.00</b>	<b>6,272,626.83</b>	<b>0.00</b>	<b>1,172,062.97</b>	<b>5,134,659.26</b>

**GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)	208,253.00	
Balance January 1, CY (Credit)		204,852.45
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		200,000.00
Balance December 31, 2018	196,599.45	xxxxxxxxxx
	404,852.45	404,852.45

\* 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
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		0.00
Received from CY Budget Appropriation * (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Balance December 31, 2018		xxxxxxxxxx

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

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2018  
AND DOWN PAYMENTS (N.J.S.A. 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
Multi-Purpose	4,373,300.00	4,165,047.00	208,253.00	208,253.00
<b>Total</b>	<b>4,373,300.00</b>	<b>4,165,047.00</b>	<b>208,253.00</b>	<b>208,253.00</b>

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
Appropriated to CY Budget Revenue (Debit)	183,000.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		424,076.96
Funded Improvement Authorizations Canceled (Credit)		
Premium on Sale of Bonds (Credit)		210,757.27
Premium on Sale of Notes		136,440.06
Balance December 31, 2018	588,274.29	xxxxxxxxxx
	771,274.29	771,274.29

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

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

**NOTE A** - This amount to be supported by confirmation from bank or banks  
Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached here to item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 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 Year 2018 was		191,173,315.96
2. Amount of Item 1 Collected in 2018 (*)	191,153,429.38	
3. Seventy (70) percent of Item 1		133,821,321.17

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2018?  
Answer YES or NO: Yes
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2018?  
Answer YES or NO: Yes  
If answer is "NO" give details

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

C.

Does the appropriation required to be included in the 2019 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?  
Answer YES or NO: No

D.

1. Cash Deficit 2017		0.00
2a. 2017 Tax Levy		
2b. 4% of 2017 Tax Levy for all purposes:		
3. Cash Deficit 2018		
4. 4% of 2018 Tax Levy for all purposes:		0.00

E.

<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$0.00	\$	\$
2. County Taxes	\$	\$469,483.01	\$469,483.01
3. Amounts due Special Districts	\$	\$8,937.25	\$8,937.25
4. Amounts due School Districts for Local School Tax	\$0.00	\$0.00	\$0.00



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.

**Balance Sheet - Sewer Utility Operating Fund Assets**  
**AS OF DECEMBER 31, 2018**

	2018	
Cash:		
Cash	1,253,077.33	
Sub Total Cash	1,253,077.33	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Consumer Accounts Receivable	229,255.40	
Other Accounts Receivable	54.11	
Inventory	2,700.00	
Sub Total Accounts Receivable	232,009.51	
Interfunds Receivable:		
Due from Current Fund	61,131.43	
Due from Water Operating Fund	17,175.87	
Due from Sewer Capital Fund	20,003.13	
Sub Total Interfunds Receivable	98,310.43	
Deferred Charges		
Sub Total Deferred Charges	0.00	

Total Assets

1,583,397.27

**Balance Sheet - Sewer Utility Operating Fund Liabilities, Reserves & Fund Balance**  
**AS OF DECEMBER 31, 2018**

	2018	
<b>Liabilities:</b>		
Encumbrances Payable	72,375.88	
Appropriation Reserves	55,674.36	
Accrued Interest on Bonds and Notes	102,406.46	
Due to Payroll Fund	10,146.55	
Total Liabilities	240,603.25	
 <b>Fund Balance:</b>		
Reserve for Receivables and Other Assets	54.11	
Reserve for Receivables and Other Assets	2,700.00	
Reserve for Consumer Accounts and Lien Receivable	229,255.40	
Fund Balance	1,110,784.51	
Total Utility Fund	1,583,397.27	



**Balance Sheet - Sewer Utility Capital Fund Assets**  
**AS OF DECEMBER 31, 2018**

	2018	
Cash:		
Cash	3,223,103.61	
Sub Total Cash	3,223,103.61	
Accounts Receivable:		
Fixed Capital	1,778,347.51	
Fixed Capital Authorized & Uncompleted	15,026,821.87	
Sub Total Accounts Receivable	16,805,169.38	
Total Assets	20,028,272.99	

**Balance Sheet - Sewer Utility Capital Fund Liabilities, Reserves & Fund Balance**  
**AS OF DECEMBER 31, 2018**

	2018	
Liabilities:		
Improvement Authorizations - Funded	50,032.48	
Improvement Authorizations - Unfunded	5,650,251.51	
Serial Bonds Payable	7,442,000.00	
Bond Anticipation Notes Payable	5,300,000.00	
Reserve for Future Improvements	324,673.06	
Due to Current Fund	16,690.00	
Due to Sewer Operating Fund	20,003.13	
Reserve for Amortization	357,110.51	
Deferred Reserve for Amortization	706,905.57	
Total Liabilities	19,867,666.26	
 Fund Balance:		
Fund Balance	160,606.73	
Total Liabilities, Reserves and Surplus	20,028,272.99	

**Balance Sheet - Sewer Utility Assessment Fund**  
**AS OF DECEMBER 31, 2018**

	<u>2018</u>	<u></u>
Assets:		
Total Assets	<u>0.00</u>	
Liabilities and Reserves:		
Total Liabilities and Reserves	<u>0.00</u>	
Liabilities, Reserves, and Fund Balance:		
Total Liabilities, Reserves, and Fund Balance	<u>0.00</u>	

**Analysis of Sewer Utility Assessment Trust Cash and Investments  
Pledged to Liabilities and Surplus**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	Receipts			Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Operating Budget	Other		
Assessment Serial Bond Issues:						
Assessment Bond Anticipation Notes						
Trust Surplus	0.00					0.00
Other Liabilities						
Trust Surplus						
Less Assets "Unfinanced"						
<b>Total</b>	<b>0.00</b>					<b>0.00</b>

**Schedule of Sewer Utility Budget - 2018  
Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	327,099.86	327,099.86	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	3,170,000.00	3,039,067.59	-130,932.41
Miscellaneous Revenue Anticipated			
Miscellaneous			
Connection Fees	10,000.00	145,867.00	135,867.00
Sewer Utility Capital Surplus	70,000.00	70,000.00	0.00
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	80,000.00	215,867.00	135,867.00
Subtotal	3,577,099.86	3,582,034.45	4,934.59
Deficit (General Budget)			
	3,577,099.86	3,582,034.45	4,934.59

### Statement of Budget Appropriations

Appropriations	
Adopted Budget	3,577,099.86
Total Appropriations	3,577,099.86
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	3,577,099.86
Deduct Expenditures	
Paid or Charged	3,475,656.78
Reserved	55,674.36
Surplus	
Total Surplus	
Total Expenditure & Surplus	3,531,331.14
Unexpended Balance Cancelled	45,768.72

**Statement of 2018 Operation  
Sewer Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Sewer Utility Budget contained either an item of revenue “Deficit (General Budget)” or an item of appropriation “Surplus (General Budget)”

Section 2 should be filled out in every case.

**Section 1:**

Revenue Realized	3,582,034.45	
Miscellaneous Revenue Not Anticipated	75,206.92	
2017 Appropriation Reserves Canceled	81,222.08	
Total Revenue Realized		3,738,463.45
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	3,531,331.14	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,531,331.14
Excess		207,132.31
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	207,132.31	
Deficit		
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	0.00	

**Section 2:**

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

2017 Appropriation Reserves Canceled in 2018	81,222.08	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		81,222.08



**Results of 2018 Operations – Sewer Utility**

	Debit	Credit
Deficit in Anticipated Revenue		
Excess in Anticipated Revenues		4,934.59
Miscellaneous Revenue Not Anticipated		75,206.92
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		45,768.72
Unexpended Balances of PY Appropriation Reserves *		81,222.08
Operating Excess	207,132.31	
Operating Deficit		
Total Results of Current Year Operations	207,132.31	207,132.31

**Operating Surplus– Sewer Utility**

	Debit	Credit
Amount Appropriated in CY Budget - Cash	327,099.86	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		1,230,752.06
Excess in Results of CY Operations		207,132.31
Balance December 31, 2018	1,110,784.51	
Total Operating Surplus	1,437,884.37	1,437,884.37

**Analysis of Balance December 31, 2018  
(From Utility – Trial Balance)**

Cash		1,253,077.33
Investments		
Interfund Accounts Receivable		98,310.43
Subtotal		1,351,387.76
Deduct Cash Liabilities Marked with "C" on Trial Balance		240,603.25
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,110,784.51
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		1,110,784.51



**Deferred Charges  
- Mandatory Charges Only -  
Sewer Utility Fund**

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

Caused by	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Utility Operating Fund	0.00			
Total Operating	0.00			
Total Capital	0.00			

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

**Emergency Authorizations Under N.J.S.A. 40A:4-47 Which Have Been  
Funded or Refunded Under N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

Date	Purpose	Amount

**Judgements Entered Against Municipality and Not Satisfied**

In Favor Of	On Account Of	Date Entered	Amount	Appropriated for in Budget of Year 2019

**Schedule of Bonds Issued and Outstanding  
and 2019 Debt Service for Bonds**  
Sewer UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

**Sewer Utility Capital Bonds**

	Debit	Credit	2019 Debt Service
Issued (Credit)		4,059,000.00	
Outstanding January 1, CY (Credit)		3,573,000.00	
Paid (Debit)	190,000.00		
Outstanding December 31, 2018	7,442,000.00		
	7,632,000.00	7,632,000.00	
2019 Bond Maturities – Assessment Bonds			350,000.00
2019 Interest on Bonds		232,271.67	

**Interest on Bonds – Sewer Utility Budget**

2019 Interest on Bonds (*Items)	232,271.67	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	45,789.79	
Subtotal	186,481.88	
Add: Interest to be Accrued as of 12/31/2019	105,455.19	
Required Appropriation 2019		291,937.07

**List of Bonds Issued During 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Sewer Improvement Bonds	140,000.00	4,059,000.00	7/17/2018	Various

**Schedule of Loans Issued and Outstanding  
and 2019 Debt Service for Loans**  
Sewer UTILITY LOAN

Loan	Outstanding January 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31, 2018	Loan Maturities	Interest on Loans

**Interest on Loans – Sewer Utility Budget**

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

**List of Loans Issued During 2018**

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

### Debt Service Schedule for Utility Notes (Other than Utility Assessment Notes)

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Date Interest Computed to
						For Principal	For Interest	
Improvement to Sewer Utility System - Ord. #1-2017	2,600,000.00	12/6/2018	2,600,000.00	10/11/2019	3.50		77,097.22	10/11/2019
Improvement to Sewer Utility System - Ord. #4-2016	850,000.00	3/24/2016	850,000.00	2/6/2019	3.00	10,800.00	25,429.17	2/6/2019
Improvement to Sewer Utility System - Ord. #4-2016	300,000.00	12/6/2018	300,000.00	10/11/2019	3.50		8,895.83	10/11/2019
Improvement to Sewer Utility System - Ord. #8-2015	750,000.00	6/11/2015	720,000.00	2/6/2019	3.00	13,800.00	21,540.00	2/6/2019
Improvement to Sewer Utility System - Ord. #6-2018	600,000.00	12/6/2018	600,000.00	10/11/2019	3.50		17,791.67	10/11/2019
Improvement to Sewer Utility System - Ord. #9-2014	235,000.00	6/11/2015	230,000.00	2/6/2019	3.00	3,300.00	6,880.83	2/6/2019
	5,335,000.00		5,300,000.00			27,900.00	157,634.72	

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

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

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

INTERST ON NOTES – Sewer UTILITY BUDGET	
2019 Interest on Notes	157,634.72
Less: Interest Accrued to 12/31/2018 (Trial Balance)	56,616.67
Subtotal	101,018.05
Add: Interest to be Accrued as of 12/31/2019	81,325.00
Required Appropriation - 2019	182,343.05



**Debt Service Schedule for Utility Assessment Notes**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

### Schedule of Capital Lease Program Obligations

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			

**Schedule of Improvement Authorizations (Utility Capital Fund)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1, 2018		2018 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Improvements to Sewer Utility System - Ord. 13-2009	5,680.49						5,680.49	
Improvements to Sewer Utility System - Ord. #5-2010	20,456.05						20,456.05	
Improvements to Sewer Utility System - Ord. #9-2014		115,984.34			77,891.07			38,093.27
Improvements to Sewer Utility System - Ord. #8-2015		175,255.32			72,062.02			103,193.30
Improvements to Sewer Utility System - Ord. #4-2016		1,592,710.38			425,539.34			1,167,171.04
Improvements to Sewer Utility System - Ord. 1-2017		5,512,757.33			2,716,891.80			2,795,865.53
Improvements to Sewer Utility System - Ord. #6-2018			1,628,515.00		82,586.63			1,545,928.37
Improvements To Sewer Utility Sytem - Ord. #12-2008	23,895.94						23,895.94	
<b>Total</b>	<b>50,032.48</b>	<b>7,396,707.37</b>	<b>1,628,515.00</b>	<b>0.00</b>	<b>3,374,970.86</b>	<b>0.00</b>	<b>50,032.48</b>	<b>5,650,251.51</b>

**Sewer Utility Capital Fund**  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		0.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018		

**Sewer Utility Capital Fund**  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		0.00
Received from CY Budget Appropriation (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Balance December 31, 2018		

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Improvements to Sewer Utility System	1,628,515.00	1,628,515.00		
	1,628,515.00	1,628,515.00	0.00	0.00

**Sewer Utility Capital Fund**  
**Statement of Capital Surplus**  
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)	70,000.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		73,315.16
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		92,472.57
Premium on Sale of Notes		64,819.00
Balance December 31, 2018	160,606.73	
	230,606.73	230,606.73



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.

**Balance Sheet - Swimming Pool Utility Operating Fund Assets**  
**AS OF DECEMBER 31, 2018**

	2018	
Cash:		
Cash	29,799.13	
Change Fund	600.00	
Sub Total Cash	30,399.13	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Sub Total Accounts Receivable	0.00	
Interfunds Receivable:		
Due From General Trust Fund	23,300.00	
Sub Total Interfunds Receivable	23,300.00	
Deferred Charges		
Deferred Charges	34,869.70	
Sub Total Deferred Charges	34,869.70	
 Total Assets	 88,568.83	





**Balance Sheet - Swimming Pool Utility Operating Fund Liabilities, Reserves & Fund Balance**  
**AS OF DECEMBER 31, 2018**

	2018	
Liabilities:		
Encumbrances Payable	715.73	
Appropriation Reserves	772.56	
Due to Current Fund	82,464.07	
Due to Swimming Pool Capital Fund	1,132.00	
Total Liabilities	85,084.36	
Fund Balance:		
Fund Balance	3,484.47	
Total Utility Fund	88,568.83	

**Balance Sheet - Swimming Pool Utility Capital Fund Assets**  
**AS OF DECEMBER 31, 2018**

	2018	
Cash:		
Cash	449.55	
Sub Total Cash	449.55	
Accounts Receivable:		
Fixed Capital	2,530,869.06	
Fixed Capital Authorized & Uncomplete	270,000.00	
Due from Swimming Pool Operating Fund	1,132.00	
Sub Total Accounts Receivable	2,802,001.06	
Total Assets	2,802,450.61	

**Balance Sheet - Swimming Pool Utility Capital Fund Liabilities, Reserves & Fund Balance**  
**AS OF DECEMBER 31, 2018**

	2018	
Liabilities:		
Improvement Authorizations - Funded	9,587.03	
Improvement Authorizations - Unfunded	49,082.19	
Capital Improvement Fund	2,698.39	
Reserve for Amortization	2,530,869.06	
Deferred Reserve Amortization	210,000.00	
Total Liabilities	2,802,236.67	
Fund Balance:		
Fund Balance	213.94	
Total Liabilities, Reserves and Surplus	2,802,450.61	

**Balance Sheet - Swimming Pool Utility Assessment Fund**  
**AS OF DECEMBER 31, 2018**

	<u>2018</u>	<u></u>
Assets:		
Total Assets	<u>0.00</u>	
Liabilities and Reserves:		
Total Liabilities and Reserves	<u>0.00</u>	
Liabilities, Reserves, and Fund Balance:		
Total Liabilities, Reserves, and Fund Balance	<u>0.00</u>	

**Analysis of Swimming Pool Utility Assessment Trust Cash and Investments  
Pledged to Liabilities and Surplus**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	Receipts			Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Operating Budget	Other		
Assessment Serial Bond Issues:						
Assessment Bond Anticipation Notes						
Trust Surplus	0.00					0.00
Other Liabilities						
Trust Surplus						
Less Assets "Unfinanced"						
<b>Total</b>	<b>0.00</b>					<b>0.00</b>

**Schedule of Swimming Pool Utility Budget - 2018**  
**Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	32,000.00	32,000.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated	46,600.00	46,600.00	0.00
Miscellaneous			
Interest on Investments	2,320.00	2,135.14	-184.86
Membership and Guest Fees	410,400.00	362,646.05	-47,753.95
Refectory Fees	32,800.00	39,339.00	6,539.00
Swimming Pool Utility Capital Surplus	500.00	500.00	0.00
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	446,020.00	404,620.19	-41,399.81
Subtotal	524,620.00	483,220.19	-41,399.81
Deficit (General Budget)			
	524,620.00	483,220.19	-41,399.81

### Statement of Budget Appropriations

Appropriations	
Adopted Budget	524,620.00
Total Appropriations	524,620.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	524,620.00
Deduct Expenditures	
Paid or Charged	523,454.68
Reserved	772.56
Surplus	
Total Surplus	
Total Expenditure & Surplus	524,227.24
Unexpended Balance Cancelled	392.76



**Statement of 2018 Operation  
Swimming Pool Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Swimming Pool 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	483,220.19	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled	6,137.35	
<b>Total Revenue Realized</b>		<b>489,357.54</b>
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>	<b>524,227.24</b>	
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>524,227.24</b>
Excess		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	0.00	
<b>Deficit</b>		<b>34,869.70</b>
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	34,869.70	

**Section 2:**

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

2017 Appropriation Reserves Canceled in 2018	6,137.35	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		6,137.35

### Results of 2018 Operations – Swimming Pool Utility

	Debit	Credit
Deficit in Anticipated Revenue	41,399.81	
Excess in Anticipated Revenues		
Miscellaneous Revenue Not Anticipated		
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		392.76
Unexpended Balances of PY Appropriation Reserves *		6,137.35
Operating Excess		
Operating Deficit		34,869.70
Total Results of Current Year Operations	41,399.81	41,399.81

### Operating Surplus– Swimming Pool Utility

	Debit	Credit
Amount Appropriated in CY Budget - Cash	32,000.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		35,484.47
Excess in Results of CY Operations		0.00
Balance December 31, 2018	3,484.47	
Total Operating Surplus	35,484.47	35,484.47

**Analysis of Balance December 31, 2018  
(From Utility – Trial Balance)**

Cash		30,399.13
Investments		
Interfund Accounts Receivable		23,900.00
Subtotal		54,299.13
Deduct Cash Liabilities Marked with "C" on Trial Balance		85,084.36
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-30,785.23
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	34,869.70	
Total Other Assets		34,869.70
		4,084.47

**Schedule of Swimming Pool Utility Accounts Receivable**

Balance December 31, 2017	0.00
Increased by:	
Rents Levied	
Decreased by:	
Collections	
Overpayments applied	
Transfer to Utility Lien	
Other	
Balance December 31, 2018	0.00

**Schedule of Swimming Pool Utility Liens**

Balance December 31, 2017	0.00
Increased by:	
Transfers from Accounts Receivable	
Penalties and Costs	
Other	
Decreased by:	
Collections	
Other	
Balance December 31, 2018	0.00

**Deferred Charges  
- Mandatory Charges Only -  
Swimming Pool Utility Fund**

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

Caused by	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Utility Operating Fund	0.00		34,869.70	34,869.70
Total Operating	0.00		34,869.70	34,869.70
Total Capital	0.00			

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

**Emergency Authorizations Under N.J.S.A. 40A:4-47 Which Have Been  
Funded or Refunded Under N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

Date	Purpose	Amount

**Judgements Entered Against Municipality and Not Satisfied**

In Favor Of	On Account Of	Date Entered	Amount	Appropriated for in Budget of Year 2019

**Schedule of Bonds Issued and Outstanding  
and 2019 Debt Service for Bonds**  
Swimming Pool UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

**Swimming Pool Utility Capital Bonds**

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

**Interest on Bonds – Swimming Pool Utility Budget**

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

**List of Bonds Issued During 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate



**Schedule of Loans Issued and Outstanding  
and 2019 Debt Service for Loans**  
Swimming Pool UTILITY LOAN

Loan	Outstanding January 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31, 2018	Loan Maturities	Interest on Loans

**Interest on Loans – Swimming Pool Utility Budget**

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

**List of Loans Issued During 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

**Debt Service Schedule for Utility Notes (Other than Utility Assessment Notes)**

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Date Interest Computed to
						For Principal	For Interest	
	0.00		0.00			0.00	0.00	

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

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

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

INTERST ON NOTES – Swimming Pool UTILITY BUDGET	
2019 Interest on Notes	0.00
Less: Interest Accrued to 12/31/2018 (Trial Balance)	
Subtotal	0.00
Add: Interest to be Accrued as of 12/31/2019	266.67
Required Appropriation - 2019	266.67

### Debt Service Schedule for Utility Assessment Notes

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

### Schedule of Capital Lease Program Obligations

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			

**Schedule of Improvement Authorizations (Utility Capital Fund)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1, 2018		2018 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Improvements to the Municipal Swimming Pool - Ord. #5-2008		10,817.33			1,248.63		9,568.70	
Improvements to the Municipal Swimming Pool - Ord. #14-2009		2,577.57			2,559.24		18.33	
Imprpvements to the Municipal Swimming Pool - Ord. #2-2017		18,032.82			1,950.63			16,082.19
Improvements to the Municipal Swimming Pool - Ord. 5-2018			33,000.00					33,000.00
<b>Total</b>	<b>0.00</b>	<b>31,427.72</b>	<b>33,000.00</b>	<b>0.00</b>	<b>5,758.50</b>	<b>0.00</b>	<b>9,587.03</b>	<b>49,082.19</b>

**Swimming Pool Utility Capital Fund**  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		2,698.39
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018	2,698.39	
	2,698.39	2,698.39

**Swimming Pool Utility Capital Fund**  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		0.00
Received from CY Budget Appropriation (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Balance December 31, 2018		

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Improvements to the Municipal Swimming Pool	33,000.00	33,000.00		
	33,000.00	33,000.00	0.00	0.00

**Swimming Pool Utility Capital Fund**  
**Statement of Capital Surplus**  
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)	500.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		713.94
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Premium on Sale of Notes		
Balance December 31, 2018	213.94	
	713.94	713.94





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.

**Balance Sheet - Water Utility Operating Fund Assets**  
**AS OF DECEMBER 31, 2018**

	2018	
Cash:		
Cash	2,459,774.91	
Sub Total Cash	2,459,774.91	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Consumer Accounts Receivable	395,270.84	
Other Accounts Receivable	528.14	
Inventory - Materials & Supplies	92,111.04	
Sub Total Accounts Receivable	487,910.02	
Interfunds Receivable:		
Due from Current Fund	380,208.23	
Due from Water Capital Fund	185,000.36	
Sub Total Interfunds Receivable	565,208.59	
Deferred Charges		
Sub Total Deferred Charges	0.00	

Total Assets

3,512,893.52

**Balance Sheet - Water Utility Operating Fund Liabilities, Reserves & Fund Balance**  
**AS OF DECEMBER 31, 2018**

	2018	
<b>Liabilities:</b>		
Encumbrances Payable	495,588.18	
Appropriation Reserves	254,962.52	
Water Rent Overpayments	30,862.85	
Accrued Interest on Bonds, Loans and Notes	262,843.76	
Due to Sewer Operating Fund	17,175.87	
Due to Payroll Account	5,874.70	
Total Liabilities	1,067,307.88	
 <b>Fund Balance:</b>		
Reserve for Receivables and Other Assets	528.14	
Reserve for Receivables and Other Assets	92,111.04	
Reserve for Consumer Accounts and Lien Receivable	395,270.84	
Fund Balance	1,957,675.62	
Total Utility Fund	3,512,893.52	

**Balance Sheet - Water Utility Capital Fund Assets**  
**AS OF DECEMBER 31, 2018**

	2018	
Cash:		
Cash	4,148,294.07	
Sub Total Cash	4,148,294.07	
Accounts Receivable:		
Grants Receivable	1,176,000.00	
Fixed Capital	15,240,897.38	
Fixed Capital - Authorized & Uncomplete	26,976,377.46	
Sub Total Accounts Receivable	43,393,274.84	
Total Assets	47,541,568.91	

**Balance Sheet - Water Utility Capital Fund Liabilities, Reserves & Fund Balance**  
**AS OF DECEMBER 31, 2018**

	2018	
Liabilities:		
Improvement Authorizations - Funded	184,990.92	
Improvement Authorizations - Unfunded	6,572,306.68	
Serial Bonds Payable	14,136,000.00	
Bond Anticipation Notes Payable	9,610,000.00	
Reserve for Debt Service	19,696.29	
Capital Improvement Fund	424.50	
Due to Current Fund	359,950.00	
Due to Water Operating Fund	185,000.36	
Reserve for Amortization	13,432,567.38	
Deferred Reserve for Amortization	2,790,707.46	
Total Liabilities	47,291,643.59	
 Fund Balance:		
Fund Balance	249,925.32	
Total Liabilities, Reserves and Surplus	47,541,568.91	

**Balance Sheet - Water Utility Assessment Fund**  
**AS OF DECEMBER 31, 2018**

	<u>2018</u>	<u></u>
Assets:		
Total Assets	<u>0.00</u>	
Liabilities and Reserves:		
Total Liabilities and Reserves	<u>0.00</u>	
Liabilities, Reserves, and Fund Balance:		
Total Liabilities, Reserves, and Fund Balance	<u>0.00</u>	

**Analysis of Water Utility Assessment Trust Cash and Investments  
Pledged to Liabilities and Surplus**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	Receipts			Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Operating Budget	Other		
Assessment Serial Bond Issues:						
Assessment Bond Anticipation Notes						
Trust Surplus	0.00					0.00
Other Liabilities						
Trust Surplus						
Less Assets "Unfinanced"						
<b>Total</b>	<b>0.00</b>					<b>0.00</b>



**Schedule of Water Utility Budget - 2018**  
**Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	451,238.94	451,238.94	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	5,280,000.00	5,000,674.05	-279,325.95
Miscellaneous Revenue Anticipated	79,000.00	126,731.83	47,731.83
Miscellaneous			
Water Utility Capital Surplus	100,000.00	100,000.00	0.00
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	100,000.00	100,000.00	0.00
Subtotal	5,910,238.94	5,678,644.82	-231,594.12
Deficit (General Budget)			
	5,910,238.94	5,678,644.82	-231,594.12

### Statement of Budget Appropriations

Appropriations	
Adopted Budget	5,910,238.94
Total Appropriations	5,910,238.94
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	5,910,238.94
Deduct Expenditures	
Paid or Charged	5,513,537.89
Reserved	254,962.52
Surplus	
Total Surplus	
Total Expenditure & Surplus	5,768,500.41
Unexpended Balance Cancelled	141,738.53

**Statement of 2018 Operation  
Water Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year 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	5,678,644.82	
Miscellaneous Revenue Not Anticipated	98,153.22	
2017 Appropriation Reserves Canceled	279,470.15	
<b>Total Revenue Realized</b>		<b>6,056,268.19</b>
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>	<b>5,768,500.41</b>	
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>5,768,500.41</b>
<b>Excess</b>		<b>287,767.78</b>
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	287,767.78	
Deficit		
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	0.00	

**Section 2:**

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

2017 Appropriation Reserves Canceled in 2018	279,470.15	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		279,470.15

### Results of 2018 Operations – Water Utility

	Debit	Credit
Deficit in Anticipated Revenue	231,594.12	
Excess in Anticipated Revenues		
Miscellaneous Revenue Not Anticipated		98,153.22
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		141,738.53
Unexpended Balances of PY Appropriation Reserves *		279,470.15
Operating Excess	287,767.78	
Operating Deficit		
Total Results of Current Year Operations	519,361.90	519,361.90

### Operating Surplus– Water Utility

	Debit	Credit
Anticipated as Current Fund Revenue	100,000.00	
Amount Appropriated in CY Budget - Cash	451,238.94	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		2,221,146.78
Excess in Results of CY Operations		287,767.78
Balance December 31, 2018	1,957,675.62	
Total Operating Surplus	2,508,914.56	2,508,914.56

**Analysis of Balance December 31, 2018**  
**(From Utility – Trial Balance)**

Cash		2,459,774.91
Investments		
Interfund Accounts Receivable		565,208.59
Subtotal		3,024,983.50
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,067,307.88
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,957,675.62
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	0.00	
Total Other Assets		0.00
		1,957,675.62

**Schedule of Water Utility Accounts Receivable**

Balance December 31, 2017	<u>422,115.87</u>
Increased by:	
Rents Levied	<u>4,973,829.02</u>
Decreased by:	
Collections	<u>4,968,374.17</u>
Overpayments applied	<u>32,299.88</u>
Transfer to Utility Lien	<u>                    </u>
Other	<u>                    </u>
	<u>5,000,674.05</u>
Balance December 31, 2018	<u>395,270.84</u>

**Schedule of Water Utility Liens**

Balance December 31, 2017	<u>0.00</u>
Increased by:	
Transfers from Accounts Receivable	<u>                    </u>
Penalties and Costs	<u>                    </u>
Other	<u>                    </u>
	<u>                    </u>
Decreased by:	
Collections	<u>                    </u>
Other	<u>                    </u>
	<u>                    </u>
Balance December 31, 2018	<u>0.00</u>

**Deferred Charges  
- Mandatory Charges Only -  
Water Utility Fund**

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

Caused by	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Utility Operating Fund	0.00			
Total Operating	0.00			
Total Capital	0.00			

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

**Emergency Authorizations Under N.J.S.A. 40A:4-47 Which Have Been  
Funded or Refunded Under N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

Date	Purpose	Amount

**Judgements Entered Against Municipality and Not Satisfied**

In Favor Of	On Account Of	Date Entered	Amount	Appropriated for in Budget of Year 2019



**Schedule of Bonds Issued and Outstanding  
and 2019 Debt Service for Bonds**  
Water UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

**Water Utility Capital Bonds**

	Debit	Credit	2019 Debt Service
Issued (Credit)		3,506,000.00	
Outstanding January 1, CY (Credit)		11,220,000.00	
Paid (Debit)	590,000.00		
Outstanding December 31, 2018	14,136,000.00		
	14,726,000.00	14,726,000.00	
2019 Bond Maturities – Assessment Bonds			715,000.00
2019 Interest on Bonds		412,095.69	

**Interest on Bonds – Water Utility Budget**

2019 Interest on Bonds (*Items)	412,095.69	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	139,382.93	
Subtotal	272,712.76	
Add: Interest to be Accrued as of 12/31/2019	198,376.65	
Required Appropriation 2019		471,089.41

**List of Bonds Issued During 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Water Improvement Bonds	125,000.00	3,506,000.00	7/17/2018	Various

**Schedule of Loans Issued and Outstanding  
and 2019 Debt Service for Loans**  
Water UTILITY LOAN

Loan	Outstanding January 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31, 2018	Loan Maturities	Interest on Loans

**Interest on Loans – Water Utility Budget**

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

**List of Loans Issued During 2018**

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

### Debt Service Schedule for Utility Notes (Other than Utility Assessment Notes)

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Date Interest Computed to
						For Principal	For Interest	
Improvement to Water Utility System - Ord. #12-2013	510,000.00	6/11/2015	141,650.00	2/6/2019	3.00	8,400.00	4,237.70	2/6/2019
Improvement to Water Utility System - Ord. #3-2016	1,600,000.00	3/24/2016	1,600,000.00	2/6/2019	3.00	20,300.00	47,866.67	2/6/2019
Improvement to Water Utility System - Ord. #3-2017	1,620,000.00	12/6/2018	1,620,000.00	10/11/2019	3.50		48,037.51	10/11/2019
Improvement to Water Utility System - Ord. #7-2015	1,200,000.00	6/11/2015	1,184,750.00	2/6/2019	3.00	15,200.00	35,443.77	2/6/2019
Improvement to Water Utility System - Ord. #7-2015	1,038,000.00	12/6/2018	1,038,000.00	10/11/2019	3.50		30,779.58	10/11/2019
Improvement to Water Utility System - Ord. #3-2016	1,240,000.00	12/6/2018	1,240,000.00	10/11/2019	3.50		36,769.44	10/11/2019
Improvement to Water Utility System - Ord. #8-2014	1,200,000.00	6/11/2015	1,183,600.00	2/6/2019	3.00	16,400.00	35,409.37	2/6/2019
Improvement to Water Utility System - Ord. #4-2018	1,602,000.00	12/6/2018	1,602,000.00	10/11/2019	3.50		47,503.75	10/11/2019
	10,010,000.00		9,610,000.00			60,300.00	286,047.79	

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

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

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

INTEREST ON NOTES – Water UTILITY BUDGET	
2019 Interest on Notes	286,047.79
Less: Interest Accrued to 12/31/2018 (Trial Balance)	123,460.83
Subtotal	162,586.96
Add: Interest to be Accrued as of 12/31/2019	156,327.08
Required Appropriation - 2019	318,914.04

**Debt Service Schedule for Utility Assessment Notes**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

### Schedule of Capital Lease Program Obligations

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			

**Schedule of Improvement Authorizations (Utility Capital Fund)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1, 2018		2018 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Improvements to Water Utility System Ord. #26-2008	1,650.00						1,650.00	
Improvements to Water Utility System - Ord. #12-2009	43,951.23						43,951.23	
Improvements to Water Utility System - Ord. #15-2011	2,007.50						2,007.50	
Improvements to Water Utility System - Ord. #6-2012	85,233.88				43,702.39		41,531.49	
Improvements to Water Utility System - Ord. #3-2013	97,688.20				1,837.50		95,850.70	
Improvements to Water Utility System - Ord. #12-2013		67,658.29			10,637.82			57,020.47
Improvements to Water Utility System - Ord. #8-2014		572,239.93			121,985.94			450,253.99
Improvements to Water Utility System - Ord. #7-2015		695,924.94			435,076.81			260,848.13
Improvements to Water Utility System - Ord. #3-2016		3,239,926.12			1,413,276.13			1,826,649.99
Improvements to Water Utility System - Ord. #3-2017		2,272,025.17			1,017,998.93			1,254,026.24
Improvements to Water Utility System - Ord. #4-2018			3,350,000.00		626,492.14			2,723,507.86
<b>Total</b>	<b>230,530.81</b>	<b>6,847,774.45</b>	<b>3,350,000.00</b>	<b>0.00</b>	<b>3,671,007.66</b>	<b>0.00</b>	<b>184,990.92</b>	<b>6,572,306.68</b>

**Water Utility Capital Fund**  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		424.50
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018	424.50	
	424.50	424.50

**Water Utility Capital Fund**  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		0.00
Received from CY Budget Appropriation (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Balance December 31, 2018		

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



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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Improvements to Water Utility System	3,350,000.00	3,350,000.00		
	3,350,000.00	3,350,000.00	0.00	0.00

**Water Utility Capital Fund**  
**Statement of Capital Surplus**  
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)	100,000.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		150,278.46
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		79,874.06
Premium on Sale of Notes		119,772.80
Balance December 31, 2018	249,925.32	
	349,925.32	349,925.32



