

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

POPULATION LAST CENSUS	<u>47,512</u>
NET VALUATION TAXABLE 2018	<u>\$1,905,541,002.00</u>
MUNICODE	<u>1204</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 _____ East Brunswick _____ County of _____ Middlesex _____

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 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: Angel Albanese

(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 Angel Albanese am the Chief Financial Officer, License #N-1546, of the Township of East Brunswick, County of Middlesex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 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: Yes

Signature	<u>Angel Albanese</u>
Title	<u>Chief Financial Officer</u>
Address	<u>1 Civic Center Drive</u> <u>Township of East Brunswick</u> <u>East Brunswick, New Jersey 08816-1081</u> <u>United States</u>
Phone Number	<u>732-390-6860</u>
Email	<u>aalbanese@eastbrunswick.org</u>

IT IS HEREBY 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. INCUMBENT

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 East Brunswick 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 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:

Registered Municipal Accountant

Firm Name

912 Highway 33 Suite 2
Freehold , New Jersey 07728

Address

Phone Number

scelliand@wiss.com

Email

Certified by me
5/14/2019

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will **not** apply for Transitional Aid for 2019.

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

Municipality:	<u>East Brunswick</u>
Chief Financial Officer:	<u>Angel Albanese</u>
Signature:	<u>Angel Albanese</u>
Certificate #:	<u>N-1546</u>
Date:	<u>5/14/2019</u>

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:	<u>East Brunswick</u>
Chief Financial Officer:	<u></u>
Signature:	<u></u>
Certificate #:	<u></u>
Date:	<u>3/27/2019</u>

22-6001760
 Fed I.D. #
East Brunswick
 Municipality
Middlesex
 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	\$	\$216,234.00	\$

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

Single Audit

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.

Angel Albanese
 Signature of Chief Financial Officer

5/14/2019
 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 East Brunswick, County of Middlesex 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 **\$1,905,541,002**

Frank Colon
SIGNATURE OF TAX ASSESSOR

East Brunswick
MUNICIPALITY

Middlesex
COUNTY

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

	2018	
Cash:		
Cash	13,335,017.03	
Petty Cash	2,000.00	
Sub Total Cash	13,337,017.03	
Investments:		
Investments	7,275,867.00	
Sub Total Investments	7,275,867.00	
Other Receivables		
Due from State: NJ Sr. Citizens and Veterans Deductions	7,829.88	
Sub Total Assets not offset by Reserve for Receivables	7,829.88	
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	1,918,202.26	
Tax Title Liens	5,185.49	
Property Acquired by Taxes	15,768.14	
Municipal Charges Receivable	6,500.00	
Revenue Accounts Receivable	64,260.36	
Interfund Receivable - Sewer Operating Fund	68,991.04	
Interfund Receivable - Water Operating Fund	64,915.64	
Intrfund Receivable - Water Capital Fund	1,425,000.00	
Interfund Receivable - Parking Operating Fund	109,626.12	
Interfund Receivable - Pool Operating Fund	40,163.43	
Interfund Receivable - Pool Capital Fund	231,000.00	
Interfund Receivable - Trust Community Development	100,269.93	
Interfund Receivable - Federal and State Grants Fund	526,441.16	
Interfund Receivable - Animal Control Trust	283.23	
Sub Total Receivables and Other Assets with Reserves	4,576,606.80	
Deferred Charges		
Total Assets	25,197,320.71	

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

	2018	
Liabilities:		
Reserve for Encumbrances	1,467,663.93	
Appropriation Reserves	3,122,532.96	
Accounts Payable	296,510.08	
Tax Overpayments	175,927.93	
Due County for Added and Omitted Taxes	89,535.32	
Prepaid Taxes	1,227,393.12	
Due to State of New Jersey Marriage License Fees	1,230.00	
Due to State of New Jersey State Training Fees	19,131.00	
Interfund Payable - General Capital Fund	151,345.13	
Interfund Payable - Trust Fund Other	1,270,940.20	
Interfund Payable Trust Fund Other Payroll	95,039.55	
Recreation/Parks Refunds	4,150.92	
Reserve for Public Defender	23,659.00	
Reserve for Tax Appeals	871,867.28	
Total Liabilities	8,816,926.42	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables	4,576,606.80	
Fund Balance	11,803,787.49	
Total Liabilities, Reserves and Fund Balance	25,197,320.71	

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

	2018	
Assets		
Cash	610,986.58	
Federal and State Grants Receivable	274,835.23	
Interfund Receivable - Trust Other	18,263.77	
Total Assets Federal and State Grant Fund	904,085.58	
Liabilities		
Accounts Payable	400.00	
Appropriated Reserves for Federal and State Grants	269,947.58	
Unappropriated Reserves for Federal and State Grants	38,469.90	
Interfund Payable - General Capital Fund	68,826.94	
Interfund Payable - Current Fund	526,441.16	
Total Liabilities Federal and State Grant Fund	904,085.58	

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

	<u>2018</u>	
Assets		
Cash	210,709.59	
Investments	2,834,425.00	
Various Grants, Loans and Other Receivables	50,000.00	
Various Grants, Loans & Other Receivables - Offset with Reserves	25,131,175.97	
Interfund Receivable - Current Fund	151,345.13	
Interfund Receivable - Federal and State Grants Fund	68,826.94	
Interfund Receivable - Sewer Operating Fund	1,739,738.43	
Interfund Receivable - Sewer Capital	50,000.00	
Deferred Charges		
Deferred Charges to Future Taxation - Unfunded	45,798,822.00	
Deferred Charges to Future Taxation - Funded	9,657,000.00	
Total Deferred Charges	55,455,822.00	
Total Assets General Capital Fund	85,692,043.06	
Liabilities		
Improvement Authorizations - Funded	2,003,590.01	
Improvement Authorizations - Unfunded	11,377,186.63	
Serial Bonds Payable	9,657,000.00	
Bond Anticipation Notes	34,061,000.00	
Reserve for Receivables from Other Agencies	25,131,175.97	
Capital Improvement Fund	771.37	
Various Reserves	1,381,961.84	
Interfunds Payable - Trust Other	653,696.78	
Interfund Payable - Water Capital Fund	579,393.34	
Interfund Payable - Pool Capital Fund	23,610.26	
Total Liabilities and Reserves	84,869,386.20	
Fund Balance		
Capital Surplus	822,656.86	
Total General Capital Liabilities	85,692,043.06	

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

	2018	
Cash:		
Investments		
Assets not offset by Receivables		
Assets offset by the Reserve for Receivables		
Interfund Receivable - Trust Other	53,125.05	
Assets offset by the Reserve for Receivables	53,125.05	
Deferred Charges		
Total Assets	53,125.05	
Liabilities and Reserves		
Fund Balance		
Fund Balance	53,125.05	
Total Liabilities, Reserves, and Fund Balance	53,125.05	

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

	2018	
Animal Control Trust Assets		
Cash	150,018.66	
Total Dog Trust Assets	150,018.66	
Animal Control Trust Liabilities		
Accounts Payable	521.99	
Due to State of New Jersey	1.20	
Interfund Payable - Current Fund	283.23	
Reserve for Animal Control Fund Expenditures	149,212.24	
Total Dog Trust Reserves	150,018.66	
CDBG Trust Assets		
Cash	69,982.86	
Due from Middlesex County	159,827.34	
Total CDBG Trust Assets	229,810.20	
CDBG Trust Liabilities		
Due to Current Fund	100,269.93	
Reserve for Community Development Block Grant	129,540.27	
Total CDBG Trust Reserves and Liabilities	229,810.20	
LOSAP Trust Assets		
Investments	352,729.00	
Total LOSAP Trust Assets	352,729.00	
LOSAP Trust Liabilities		
Reserve for Length of Service Award (LOSAP)	352,729.00	
Total LOSAP Trust Reserves	352,729.00	
Open Space Trust Assets		
Interfund Receivable - Trust Other	569,915.38	
Total Open Space Trust Assets	569,915.38	
Open Space Trust Liabilities		
Municipal Open Space Trust Fund	569,915.38	
Total Open Space Trust Reserves	569,915.38	
Other Trust Assets		
Cash	10,495,206.30	
Excess Benefit Plan Investments	3,297,827.00	
Investments	5,027,122.00	
Interfund Receivable - Current Fund	1,365,979.75	
Interfund Receivable - General Capital Fund	653,696.78	
Interfund Receivable - Pool Operating Fund	1,077.51	
Total Other Trust Assets	20,840,909.34	
Other Trust Liabilities		
Accounts Payable	26,996.32	
Interfund Payable - Grant Fund	18,263.77	

Interfund Payable - Municipal Open Space Trust Fund	<u>569,915.38</u>	
Interfund Payable - Special Assessment Fund	<u>53,125.05</u>	
Interfund Payable - Water Operating	<u>100.00</u>	
Reserve for Payroll Account	<u>1,404,166.41</u>	
Reserve for Excess Benefit Plan	<u>3,297,827.00</u>	
Total Miscellaneous Trust Reserves (31-287)	<u>13,746,660.88</u>	
Total Trust Escrow Reserves (31-286)	<u>1,723,854.53</u>	
Total Other Trust Reserves and Liabilities	<u>20,840,909.34</u>	

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

	<u>2018</u>	<u> </u>
Assets	<u> </u>	<u> </u>
Liabilities and Reserves	<u> </u>	<u> </u>

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2017 Per Audit Report	Receipts	Disbursements	Balance as of Dec. 31, 2018
Mayor's Charity Fund	\$26,421.31	\$20,592.10	\$19,680.72	\$27,332.69
Economic Development	\$0.00	\$269,097.49	\$165,613.26	\$103,484.23
Abandoned/Vacant Prop Code Enforcement	\$24,216.37	\$17,808.14	\$17,375.00	\$24,649.51
Accumulated Absences	\$198,166.60	\$977.26	\$	\$199,143.86
Advanced Dental	\$215,573.52	\$3,600.00	\$53,295.15	\$165,878.37
Bid Deposits	\$128,063.83	\$6,200.00	\$13,430.82	\$120,833.01
Collector's Redemption	\$98,792.85	\$1,027,024.40	\$1,068,199.46	\$57,617.79
Commodity Resale System	\$1,039,244.80	\$488,949.31	\$175,669.20	\$1,352,524.91
Construction Inspection	\$1,749,083.79	\$1,787,468.90	\$1,978,759.76	\$1,557,792.93
Developers Contributions	\$98,662.28	\$	\$24,728.05	\$73,934.23
Developer's Escrows	\$2,201,987.27	\$433,304.04	\$659,100.43	\$1,976,190.88
Disposal of Forfeited Property	\$42,792.89	\$21,024.25	\$6,743.00	\$57,074.14
Drunk Driving Enforcement	\$93,623.58	\$	\$30,461.77	\$63,161.81
Housing Trust	\$807,859.46	\$916,829.93	\$707,277.16	\$1,017,412.23
Miscellaneous Self-Insurance	\$2,824,052.68	\$3,803,180.33	\$530,469.14	\$6,096,763.87
Older Americans Act	\$82,692.28	\$48,339.00	\$33,137.39	\$97,893.89
Police Quasi	\$124,874.99	\$1,644,190.93	\$1,345,944.57	\$423,121.35
Premium - Tax Sale	\$1,740,747.88	\$683,700.00	\$1,248,800.00	\$1,175,647.88
Project Reallocations	\$98,567.60	\$	\$7,253.63	\$91,313.97
Public Offenses Adjudication Act	\$20,190.00	\$2,336.00	\$6,318.00	\$16,208.00
Recreation Trust	\$75,118.42	\$61,373.20	\$55,067.32	\$81,424.30
Reserve for Outstanding Checks Canceled	\$49,963.95	\$	\$31.00	\$49,932.95
Reserve for Public Assistance	\$4,863.83	\$	\$	\$4,863.83
Road Opening	\$200,738.67	\$29,600.00	\$14,000.00	\$216,338.67
Shade Tree & Landscaping	\$5,439.31	\$235.00	\$2,825.00	\$2,849.31
Storm Recovery Trust	\$331,868.44	\$70,193.26	\$179,500.00	\$222,561.70
Substance Abuse Prevention	\$1,386.87	\$	\$	\$1,386.87
Tree Bank Escrow	\$210,732.01	\$10,000.00	\$29,523.00	\$191,209.01
Veterans Monument	\$1,611.72	\$500.00	\$142.50	\$1,969.22
Totals	\$12,497,337.20	\$11,346,523.54	\$8,373,345.33	\$15,470,515.41

**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	53,125.05					53,125.05
Less Assets "Unfinanced"						
Totals	53,125.05	0.00	0.00		0.00	53,125.05

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Trust CDBG	0.00	69,982.86	0.00	69,982.86
Capital - General	106,725.46	106,840.13	2,856.00	210,709.59
Current	1,560,404.95	12,463,347.97	688,735.89	13,335,017.03
Federal and State Grant Fund	1,552.10	613,742.92	4,308.44	610,986.58
Municipal Open Space Trust Fund				
Other Utility Assessment Trust				
Other Utility Capital				
Other Utility Operating	5,800.00	640,198.64	1,512.85	644,485.79
Parking Utility - Capital	21,100.00	767,405.77	0.00	788,505.77
Parking Utility - Operating	43,914.87	4,246,550.29	17,247.36	4,273,217.80
Pool Utility - Capital	0.00	465,270.19	0.00	465,270.19
Pool Utility - Operating	0.00	805,827.04	8,787.81	797,039.23
Public Assistance #1**				
Public Assistance #2**				
Sewer Utility - Capital	0.00	319,025.32	0.00	319,025.32
Sewer Utility - Operating	0.00	6,788,145.64	1,284.99	6,786,860.65
Sewer Utility Assessment Trust				
Trust - Assessment				
Trust - Dog License	0.00	151,044.26	1,025.60	150,018.66
Trust - Other	598,093.05	10,228,650.29	331,537.04	10,495,206.30
Water Utility - Capital	55,277.70	123,244.78	0.00	178,522.48
Water Utility Assessment Trust				
Water Utility - Operating	269,055.00	2,530,224.35	20,169.29	2,779,110.06
Total	2,661,923.13	40,319,500.45	1,077,465.27	41,903,958.31

* - 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: Angel Albanese Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Capital - General TD Bank A/C#7855020686	106,840.13
Current Morgan Stanley A/C#505-013697-025	569,605.08
Current Provident A/C#833609472	932,465.05
Current TD Bank A/C#7855020660	10,961,277.84
Federal and State Grant TD Bank A/C#4309367335	613,742.92
Parking Utility Operating TD Bank A/C#4309366642	4,246,550.29
Parking Utility - Capital TD Bank A/C#4309367327	767,405.77
Pool Utility-Capital TD Bank A/C#4314388512	465,270.19
Pool Utility-Operating TD Bank A/C#4314385504	805,827.04
Sewer Capital TD Bank A/C#4314385520	319,025.32
Sewer Utility-Oerating TD Bank A/C#7865084151	6,788,145.64
Trust - Other TD Bank COAH A/C#4309367369	1,704,395.23
Trust-CDBG TD Bank A/C#4309366634	69,982.86
Trust-Dog License TD Bank A/C#4314385497	151,044.26
Trust-Other Coll Redmp TD Bank A/C#7855020702	184,815.68
Trust-Other P&E Escrows TD Bank A/C#4308903180	2,018,107.99
Trust-Other TD Bank A/C#7865084912	4,977,669.11
Trust-Payroll TD Bank A/C#4281439038	1,343,662.28
Utility - Other TD Bank A/C #4309367913	640,198.64
Water Capital TD Bank A/C#4309367319	123,244.78
Water Utility TD Bank A/C#7835084904	2,530,224.35
Total	40,319,500.45

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
MC Recycling Enhancement Grant		7,500.00				7,500.00	
National Crime Statics Exchange Grant		20,000.00				20,000.00	
Public Safety Body Armor	0.00	7,168.00	7,168.00			0.00	
CSIO Grant Reforestation/Tree Planting		30,000.00	0.00			30,000.00	
Clean Communities Grant	0.00	110,000.00	99,027.40			10,972.60	
EB Daisy Association	0.00	20,000.00	0.00			20,000.00	
Aggressive Drive Enforcement	5,000.00		4,977.50			22.50	
Click It or Ticket Program	1,075.00	5,500.00	3,657.50			2,917.50	
Distracted Driver Crackdown	880.00					880.00	
Drive Sober/Get Pulled Over	2,547.50					2,547.50	
Federal Emergency Management Grant	5,000.00	5,000.00	0.00			10,000.00	
Handicapped Recreation Grant	42,764.00	20,000.00	20,000.00			42,764.00	
Hazard Mitigation Grant	51,227.61					51,227.61	
Middlesex Cty Senior Citizens Aging	3,934.00	17,000.00	16,544.00			4,390.00	
Municipal Alliance Grant	26,850.39	49,464.00	47,982.25			28,332.14	
Municipal Court Alcohol Ed & Rehab	49,968.23		9,446.85			40,521.38	
Pedestrian Safety Enforcement & Education	600.00	7,000.00	4,840.00			2,760.00	
Total	189,846.73	298,632.00	213,643.50	0.00	0.00	274,835.23	

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					
Autism Speaks Grant	5,000.00						5,000.00	
Body Armor	7,236.00	7,168.00		7,236.00			7,168.00	
Clean Communities Program	41,067.96	110,000.00		150,698.56			369.40	
Click It or Ticket Program	1,075.00		5,500.00	3,657.50			2,917.50	
COPS in Shops	600.00						600.00	
County of Middlesex Senior Citizen Aging	27.00	17,000.00		16,987.00			40.00	
CSIP Grant Reforestation/Tree Planting		30,000.00		30,000.00			0.00	
Distracted Driver	880.00						880.00	
Drive Sober/Get Pulled Over	1,997.50						1,997.50	
EB Daisy Association	20,000.00			0.00			20,000.00	
Federal Emergency Management Grant	5,000.00	5,000.00		0.00			10,000.00	
Handicapped Recreation Grant	15,651.70	20,000.00		12,653.21			22,998.49	
Hazard Mitigation Grant	51,227.61						51,227.61	
Matching Grant	5,675.00	3,000.00					8,675.00	
MC Recycling Enhancement Grant		7,500.00					7,500.00	
Municipal Alliance Grant	31,385.18	46,350.00	3,114.00	41,267.10			39,582.08	
Municipal Court Alcp hol Ed & Rehab	75,600.00			7,368.00			68,232.00	
National Crime Statics Exchange Grant			20,000.00	0.00			20,000.00	
Pedestrian Safety Enforcemnt & Education	7,380.17			4,620.17			2,760.00	
Total	269,803.12	246,018.00	28,614.00	274,487.54	0.00	0.00	269,947.58	

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	20,342.91					-7,167.86	13,175.05	Transferred to Grants Receivable
Clean Communities Grant	7,445.57					-7,445.57	0.00	Transferred to Grants Receivable
COPS in Shops	6,800.00						6,800.00	
County Narcotics Grant	9,844.85						9,844.85	
Impaired Driving Countermeasure Grant	8,650.00						8,650.00	
Total	53,083.33	0.00	0.00	0.00	0.00	-14,613.43	38,469.90	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	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	133,530,328.00
Paid	133,530,328.00	xxxxxxxxxx
Balance December 31, 2018	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
	133,530,328.00	133,530,328.00

Amount Deferred during year _____

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	0.00
2018 Levy	xxxxxxxxxx	380,000.00
Added and Omitted Levy	xxxxxxxxxx	1,088.11
Interest Earned	xxxxxxxxxx	
Expenditures	381,088.11	xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	381,088.11	381,088.11

REGIONAL SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	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
Balance December 31, 2018	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 during Year _____
 # Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	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
Balance December 31, 2018	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 during year _____
 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	53,931.39
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	27,482,275.91
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	2,245,844.66
Due County for Added and Omitted Taxes	xxxxxxxxxx	89,535.32
Paid	29,782,051.96	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	89,535.32	xxxxxxxxxx
	29,871,587.28	29,871,587.28

Paid for Regular County Levies	29,728,120.57	
Paid for Added and Omitted Taxes	53,931.39	

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	0.00
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Fire District #1	xxxxxxxxxx	2,039,935.00
Fire District #2	xxxxxxxxxx	1,394,289.00
Fire District #3	xxxxxxxxxx	799,658.00
Total 2018 Levy	xxxxxxxxxx	4,233,882.00
Paid	4,233,882.00	xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	4,233,882.00	4,233,882.00

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	3,300,000.00	3,300,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	20,226,469.00	20,971,803.13	745,334.13
Added by N.J.S.A. 40A:4-87	36,114.00	36,114.00	0.00
Total Miscellaneous Revenue Anticipated	20,262,583.00	21,007,917.13	745,334.13
Receipts from Delinquent Taxes	1,555,000.00	1,708,385.01	153,385.01
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	39,662,007.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	2,501,327.00	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	42,163,334.00	43,658,939.03	1,495,605.03
	67,280,917.00	69,675,241.17	2,394,324.17

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	207,971,893.03
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	133,530,328.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	29,728,120.57	xxxxxxxxxx
Due County for Added and Omitted Taxes	89,535.32	xxxxxxxxxx
Special District Taxes	4,233,882.00	xxxxxxxxxx
Municipal Open Space Tax	381,088.11	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	3,650,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	43,658,939.03	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	211,621,893.03	211,621,893.03

* 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)
Click It or Ticket	5,500.00	5,500.00	0.00
Municipal Alliance on Alcoholism & Drug	3,114.00	3,114.00	0.00
National Crime Statics Exchange Grant	20,000.00	20,000.00	0.00
MC Recycling Enhancement Grant	7,500.00	7,500.00	0.00
TOTAL	36,114.00	36,114.00	0.00

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: _____ Angel Albanese _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted	67,244,803.00
2018 Budget - Added by N.J.S.A. 40A:4-87	36,114.00
Appropriated for 2018 (Budget Statement Item 9)	67,280,917.00
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	67,280,917.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	67,280,917.00
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	60,508,384.01
Paid or Charged - Reserve for Uncollected Taxes	3,650,000.00
Reserved	3,122,532.96
Total Expenditures	67,280,916.97
Unexpended Balances Cancelled (see footnote)	0.03

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
Reduction in Construction Code Maintenance		6,893.93
Cancellation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)		
Deferred School Tax Revenue: Balance December 31, CY		0.00
Deferred School Tax Revenue: Balance January 1, CY	0.00	
Deficit in Anticipated Revenues: Delinquent Tax Collections		
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Deficit in Anticipated Revenues: Required Collection of Current Taxes	0.00	
Excess of Anticipated Revenues: Delinquent Tax Collections		153,385.01
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		745,334.13
Excess of Anticipated Revenues: Required Collection of Current Taxes		1,495,605.03
Interfund Advances Originating in CY (Debit)	2,566,690.55	
Miscellaneous Revenue Not Anticipated		216,423.18
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Years Interfunds Returned in CY (Credit)		3,365,636.65
Refund of Prior Year Revenue (Debit)		
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)		
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Unexpended Balances of CY Budget Appropriations		0.03
Unexpended Balances of PY Appropriation Reserves (Credit)		1,481,013.30
Surplus Balance	4,897,600.71	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	7,464,291.26	7,464,291.26

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Discovery Fees	2,438.36
Duplicate Bill Fees	20.00
Licenses Other	47,049.00
Maintenance Liens	5,500.00
Sale of Recyclables	65,954.13
Medical Transportation	8,220.00
MRNA	55,558.83
Prior Year Refunds	25,507.86
Returned Check Fees	3,675.00
Textile Collection Program	2,500.00
Total Amount of Miscellaneous Revenues Not Anticipated	\$216,423.18

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Balance January 1, CY (Credit)		10,206,186.78
Amount Appropriated in the CY Budget - Cash	3,300,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Excess Resulting from CY Operations		4,897,600.71
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Balance December 31, 2018	11,803,787.49	xxxxxxxxxx
	15,103,787.49	15,103,787.49

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

Cash		13,337,017.03
Investments		7,275,867.00
Sub-Total		20,612,884.03
Deduct Cash Liabilities Marked with “C” on Trial Balance		8,816,926.42
Cash Surplus		11,795,957.61
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	7,829.88	
Deferred Charges #	0.00	
Cash Deficit	0.00	
Total Other Assets		7,829.88
		11,803,787.49

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$
		\$205,801,782.57
2.	Amount of Levy Special District Taxes	\$4,233,882.00
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	\$23,390.58
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	\$608,526.62
5a.	Subtotal 2018 Levy	\$210,667,581.77
5b.	Reductions due to tax appeals **	\$
5c.	Total 2018 Tax Levy	\$210,667,581.77
6.	Transferred to Tax Title Liens	\$4,646.90
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$286,430.53
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$16,523,130.04
	In 2018*	\$189,895,900.56
	Homestead Benefit Revenue	\$1,776,862.43
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$276,000.00
	Total to Line 14	\$208,471,893.03
11.	Total Credits	\$208,762,970.46
12.	Amount Outstanding December 31, 2018	\$1,904,611.31
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	98.9577

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

No

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$208,471,893.03
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$500,000.00
	To Current Taxes Realized in Cash	\$207,971,893.03

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

Where Item 5 shows \$210,667,581.77, and Item 10 shows \$208,471,893.03, the percentage represented by the cash collections would be \$208,471,893.03 / \$210,667,581.77 or 98.9577%. The correct percentage to be shown as Item 13 is 98.9577%.

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..... _____
 LESS: Proceeds from Accelerated Tax Sale..... _____
 NET Cash Collected..... _____
 Line 5c Total 2018 Tax Levy..... _____
 Percentage of Collection Excluding Accelerated Tax Sale Proceeds
 (Net Cash Collected divided by Item 5c) is..... _____



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash..... _____
 LESS: Proceeds from Tax Levy Sale (excluding premium)..... _____
 NET Cash Collected..... _____
 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)	9,500.51	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
2	Sr. Citizens Deductions Per Tax Billings (Debit)	57,000.00	
3	Veterans Deductions Per Tax Billings (Debit)	214,000.00	
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	6,000.00	
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		1,000.00
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		13,287.44
9	Received in Cash from State (Credit)		264,383.19
	Balance December 31, 2018		7,829.88
		286,500.51	286,500.51

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

Line 2	57,000.00
Line 3	214,000.00
Line 4	6,000.00
Sub-Total	277,000.00
Less: Line 7	1,000.00
To Item 10	276,000.00

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

		Debit	Credit
Balance January 1, 2018		xxxxxxxxxx	1,000,000.00
Taxes Pending Appeals	1,000,000.00	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals	0.00	xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2018 Taxes Collected which are Pending State Appeal		xxxxxxxxxx	500,000.00
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Budget Appropriation		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		628,132.72	xxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance December 31, 2018		871,867.28	xxxxxxxxxx
Taxes Pending Appeals*	871,867.28	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
		1,500,000.00	1,500,000.00

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

Michelle A. O'Hara	
Signature of Tax Collector	
1485	5/13/2019
License #	Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2018		1,718,452.74	xxxxxxxxxx
A. Taxes	1,718,452.74	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	0.00	xxxxxxxxxx	xxxxxxxxxx
2. Cancelled			
A. Taxes		xxxxxxxxxx	10,036.29
B. Tax Title Liens		xxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			
A. Taxes		xxxxxxxxxx	
B. Tax Title Liens		xxxxxxxxxx	
4. Added Taxes		13,287.44	xxxxxxxxxx
5. Added Tax Title Liens			xxxxxxxxxx
6. Adjustment between Taxes (Other than current year)			
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxxx	4,572.09
B. Tax Title Liens - Transfers from Taxes		4,572.09	xxxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxxx	1,721,703.89
8. Totals		1,736,312.27	1,736,312.27
9. Collected:		xxxxxxxxxx	1,708,385.01
A. Taxes	1,703,540.85	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	4,844.16	xxxxxxxxxx	xxxxxxxxxx
10. Interest and Costs - 2018 Tax Sale		810.66	xxxxxxxxxx
11. 2018 Taxes Transferred to Liens		4,646.90	xxxxxxxxxx
12. 2018 Taxes		1,904,611.31	xxxxxxxxxx
13. Balance December 31, 2018		xxxxxxxxxx	1,923,387.75
A. Taxes	1,918,202.26	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	5,185.49	xxxxxxxxxx	xxxxxxxxxx
14. Totals		3,631,772.76	3,631,772.76

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 99.2264

16. Item No. 14 multiplied by percentage shown above is 1,908,508.42 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
Balance January 1, CY (Debit)	15,768.14	
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
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	15,768.14
	15,768.14	15,768.14

CONTRACT SALES

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

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:	\$0.00
*Total Cash Collected in 2018	
Realized in 2018 Budget	
To Results of Operation	0.00

**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	
Totals							

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.

Angel Albanese
 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	
Totals							

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.

 Angel Albanese
 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
Outstanding January 1, CY (Credit)		10,562,000.00	
Cancelled (Debit)			
Issued (Credit)			
Paid (Debit)	905,000.00		
Outstanding Dec. 31, 2018	9,657,000.00	xxxxxxxxxx	
	10,562,000.00	10,562,000.00	
2019 Bond Maturities – General Capital Bonds			\$950,000.00
2019 Interest on Bonds		253,217.00	

ASSESSMENT SERIAL BONDS

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
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
Total				

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

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

GREEN ACRES TRUST LOAN

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
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
Total				

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

	Debit	Credit	Debt Service
Outstanding January 1,			
Issued			
Paid			
Outstanding December 31,			
Loan Maturities			
Interest on Loans			
Total Debt Service for Loan			

**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

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
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
Total				

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	
Ord #18-06 Various School Capital Improvements	5,800,000.00	7/17/2018	5,800,000.00	7/17/2019	3.00	1,160,000.00	174,000.00	
Ord #08-14 Various Capital Improvements	1,787,000.00	10/7/2009	400,000.00	3/14/2019	3.00	400,000.00	12,000.00	
Ord #09-02 Reconstruction of Various Roads	1,500,000.00	10/7/2009	400,000.00	3/14/2019	3.00	400,000.00	12,000.00	
Ord #10-01 Multi-Purpose	2,340,000.00	4/27/2010	1,400,000.00	3/14/2019	3.00	600,000.00	42,000.00	
Ord #10-07 Various Capital Improvements	1,620,000.00	10/5/2010	850,000.00	3/14/2019	3.00	400,000.00	25,500.00	
Ord #10-26 Multi-Purpose	1,655,000.00	1/6/2011	800,000.00	1/11/2019	2.50	200,000.00	20,000.00	
Ord #11-01 Various Capital Improvements	2,347,000.00	9/29/2011	1,600,000.00	3/14/2019	3.00	200,000.00	48,000.00	
Ord #11-22 Upgrade Communication System	4,185,000.00	8/6/2012	900,000.00	3/14/2019	3.00	400,000.00	27,000.00	
Ord #12-04 Various Capital Improvements	1,417,000.00	8/6/2012	900,000.00	3/14/2019	3.00	100,000.00	27,000.00	
Ord #12-11 FD#3 Renovations	1,500,000.00	7/19/2017	1,300,000.00	7/17/2019	3.00	200,000.00	39,000.00	
Ord #13-11 Various Capital Improvements	1,161,000.00	7/31/2013	700,000.00	3/14/2019	3.00	200,000.00	21,000.00	
Ord #13-17 Equipment and Vehicles	890,000.00	1/14/2014	400,000.00	1/11/2019	2.50	200,000.00	10,000.00	
Ord #13-23 FD#1 Fire Engine	750,000.00	1/14/2014	461,000.00	1/11/2019	2.50	115,000.00	11,525.00	
Ord #13-25 Acquisitions and Improvements	717,000.00	3/20/2014	200,000.00	3/14/2019	3.00	100,000.00	6,000.00	
Ord #14-01 General Capital Improvements	2,490,000.00	7/29/2014	2,300,000.00	3/14/2019	3.00	200,000.00	69,000.00	
Ord #15-02 Various Capital Improvements	2,900,000.00	7/23/2015	2,800,000.00	7/17/2019	3.00	100,000.00	84,000.00	
Ord #15-08 EBBOE Interlocal	5,800,000.00	7/23/2015	2,320,000.00	7/17/2019	3.00	1,160,000.00	69,600.00	

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	
Ord #15-30 Various Equipment	2,048,500.00	1/14/2016	1,308,000.00	1/11/2019	2.50	508,000.00	32,700.00	
Ord #16-07 Various Capital Improvements	1,243,500.00	7/27/2016	937,000.00	7/17/2019	3.00	128,000.00	28,110.00	
Ord #16-10 EBBOE Shared Services	6,200,000.00	7/27/2016	3,720,000.00	7/17/2019	3.00	1,240,000.00	111,600.00	
Ord #17-18 Various Capital Improvements	5,535,000.00	7/19/2017	3,685,000.00	7/17/2019	3.00	100,000.00	110,550.00	
Ord #17-31 Various Shared Services	1,100,000.00	10/19/2017	880,000.00	10/10/2019	2.49	220,000.00	21,912.00	
	54,986,000.00	XXXXXXXXXX	34,061,000.00	XXXXXXXXXX	XXXXXXXXXX	8,331,000.00	1,002,497.00	XXXXXXXXXX

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			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			

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
Ord #18-24 Various Road Improvements			3,100,000.00		0.00		129,500.00	2,970,500.00
Ord #18-06 Shared Services with EBBOE			6,090,000.00		6,090,000.00		0.00	0.00
Ord #18-.37 Various Capital Improvements			1,035,440.00		0.00		144,940.00	890,500.00
Ord #06-08 Improvement to Heavenly Farms Multi-Use Fields	0.00	219,575.03			13,955.63		205,619.40	0.00
Ord #06-09 Various Capital Improvements	19,358.28	0.00			5,715.22		13,154.06	489.00
Ord #07-09 Various Capital Improvements	0.00	106,810.37			9,190.00		96,470.37	1,150.00
Ord #08-14 Various Capital Improvements	0.00	78,907.06			20,000.00		0.00	58,907.06
Ord #09-02 Reconstruction Various Roads	0.00	91,856.08			0.00		0.00	91,856.08
Ord #10-01 Various Capital Improvements	0.00	156,305.35			2,257.50		0.00	154,047.85
Ord #10-07 Various Capital Improvements	0.00	456,399.40			25,122.79		0.00	431,276.61
Ord #10-26 Acquisitions and Improvements	0.00	120,568.89			1,453.50		0.00	119,115.39
Ord #11-01 Various Capital Improvements	0.00	174,871.75			68,737.07		0.00	106,134.68
Ord #11-22 Communication System	0.00	33,108.63			0.00		0.00	33,108.63
Ord #12-04 Various Capital Improvements	0.00	242,625.60			24,370.55		0.00	218,255.05

Ord #13-11 Various CApital Improvements	0.00	129,778.77			0.00		0.00	129,778.77
Ord #13-17 Equipment and Vehicles	0.00	32,396.47			726.75		0.00	31,669.72
Ord #13-25 Acquisition and Improvements	49,311.00	451,476.45			0.00		49,311.00	451,476.45
Ord #14-01	105,417.04	210,219.76			11,792.37		105,417.04	198,427.39
Ord #15-02 Various Capital Improvements	25,214.52	789,349.32			179,109.01		0.00	635,454.83
Ord #15-30 Various Capital Improvements	0.00	51,439.30			2,376.48		0.00	49,062.82
Ord #16-07 Various Capital Improvements	2,651.66	62,612.08			161.37		2,651.66	62,450.71
Ord #17-18 Various Capital Improvements	2,613,777.12	2,417,355.50			2,231,319.95		1,193,930.48	1,605,882.19
Ord #17-37 Various Capital Improvements	615,900.00	3,974,994.00			3,010,254.60		62,596.00	1,518,043.40
Ord #17-38 Pase I Various Redevelopment Projects	0.00	1,000,000.00			180,400.00		0.00	819,600.00
Ord #17-39 Various Shared Services with FD#2	0.00	800,000.00			0.00		0.00	800,000.00
Total	3,431,629.62	11,600,649.81	10,225,440.00	0.00	11,876,942.79	0.00	2,003,590.01	11,377,186.63

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

	Debit	Credit
Balance January 1, CY (Credit)		771.37
Appropriated to Finance Improvement Authorizations (Debit)		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018	771.37	XXXXXXXXXX
	771.37	771.37

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

*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
18-06 Shared Services w/ EBBOE	6,090,000.00	5,800,000.00	290,000.00	
18-24 Var Road Improvements	3,100,000.00	2,970,500.00	129,500.00	
18-37 Var Capital Improvements	1,035,440.00	890,500.00	144,940.00	
Total	10,225,440.00	9,661,000.00	564,440.00	0.00

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

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR – 2018**

	Debit	Credit
Balance January 1, CY (Credit)		432,642.59
Appropriated to CY Budget Revenue (Debit)	317,874.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		381,932.73
Specific Reserves Cancelled		325,955.54
Balance December 31, 2018	822,656.86	xxxxxxxxxx
	1,140,530.86	1,140,530.86

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		210,667,581.77
2. Amount of Item 1 Collected in 2018 (*)	208,471,893.03	
3. Seventy (70) percent of Item 1		147,467,307.24

(*) 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		
2a. 2017 Tax Levy		207,196,248.00
2b. 4% of 2017 Tax Levy for all purposes:		8,287,849.92
3. Cash Deficit 2018		
4. 4% of 2018 Tax Levy for all purposes:		8,426,703.27

E.

<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$0.00	\$	\$
2. County Taxes	\$	\$89,535.32	\$89,535.32
3. Amounts due Special Districts	\$0.00	\$0.00	\$0.00
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 - Other Utility Operating Fund Assets
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Cash	644,485.79	
Sub Total Cash	644,485.79	
Investments:		
Accounts Receivable:		
Interfunds Receivable:		
Deferred Charges		
Total Assets	644,485.79	

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

	2018	
Liabilities:		
Reserve for Encumbrances	65,299.59	
Appropriation Reserves	100,628.55	
Accounts Payable	615.00	
Total Liabilities	166,543.14	
 Fund Balance:		
Fund Balance	477,942.65	
Total Utility Fund	644,485.79	

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

	<u>2018</u>	<u></u>
Cash:		
Sub Total Cash	0.00	
Accounts Receivable:		

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

	<u>2018</u>	<u></u>
Liabilities:		
Total Liabilities, Reserves & Fund Balance:		

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

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

**Analysis of Other 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"						
Total	0.00					0.00

Schedule of Other Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	94,200.00	94,200.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated			0.00
Miscellaneous			
Shooting Qualifications & Training	152,000.00	172,864.70	20,864.70
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	152,000.00	172,864.70	20,864.70
Subtotal	246,200.00	267,064.70	20,864.70
Deficit (General Budget)			
	246,200.00	267,064.70	20,864.70

Statement of Budget Appropriations

Appropriations	
Appropriations	246,200.00
Total Appropriations	246,200.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	246,200.00
Deduct Expenditures	
Expenditures	145,571.45
Resrved	100,628.55
Surplus	
Total Surplus	
Total Expenditure & Surplus	246,200.00
Unexpended Balance Cancelled	0.00

**Statement of 2018 Operation
Other Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Other 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	267,064.70	
Miscellaneous Revenue Not Anticipated	28,538.35	
2017 Appropriation Reserves Canceled	77,751.51	
Total Revenue Realized		373,354.56
Expenditures	246,200.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	246,200.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		246,200.00
Excess		127,154.56
Budget Appropriation – Surplus (General Budget)		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	127,154.56	
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 Other Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	77,751.51	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		77,751.51

Results of 2018 Operations – Other Utility

	Debit	Credit
Results of Operation		127,154.56
Operating Excess	127,154.56	
Operating Deficit		
Total Results of Current Year Operations	127,154.56	127,154.56

Operating Surplus– Other Utility

	Debit	Credit
Excess in Results of Operation		127,154.56
Amount Appropriated in Budget - Cash	94,200.00	
Balance January 1, 2018		444,988.09
Balance December 31, 2018	477,942.65	
Total Operating Surplus	572,142.65	572,142.65

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

Cash	644,485.79
Investments	
Interfund Accounts Receivable	0.00

Subtotal		644,485.79
Deduct Cash Liabilities Marked with "C" on Trial Balance		166,543.14
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		477,942.65
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		477,942.65

**Deferred Charges
- Mandatory Charges Only -
Other 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
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**
Other UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

Other Utility Capital Bonds

	Debit	Credit	2019 Debt Service
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

Interest on Bonds – Other 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**
Other 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 – Other 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	

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

Debt Service Schedule for Utility Assessment Notes

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
Total	0.00	0.00						

Other Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance December 31, 2018		

Other Utility Capital Surplus
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	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

Other Utility Capital Fund
Statement of Capital Surplus
 YEAR 2018

	Debit	Credit
Balance December 31, 2018		

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 - Parking Utility Operating Fund Assets
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Change Fund	400.00	
Cash	4,273,217.80	
Sub Total Cash	4,273,617.80	
Investments:		
Accounts Receivable:		
Interfunds Receivable:		
Interfund Receivable - Parking Capital Fund	12,946.11	
Sub Total Interfunds Receivable	12,946.11	
Deferred Charges		
Total Assets	4,286,563.91	

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

	2018	
Liabilities:		
Reserve for Encumbrances	442,565.51	
Appropriation Reserves	362,227.93	
Accounts Payable	9,315.59	
Accrued Interest on Bonds, Loans and Notes	92,319.50	
Interfunds Payable - Current Fund	109,626.12	
Total Liabilities	1,016,054.65	
Fund Balance:		
Fund Balance	3,270,509.26	
Total Utility Fund	4,286,563.91	

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

	2018	
Cash:		
Cash	788,505.77	
Sub Total Cash	788,505.77	
Accounts Receivable:		
Fixed Capital	50,814,098.69	
Fixed Capital - Authorized and Uncompleted	8,200,000.00	
Sub Total Accounts Receivable	59,014,098.69	
Total Assets	59,802,604.46	

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

	2018	
Liabilities:		
Improvement Authorizations - Unfunded	8,200,000.00	
Serial Bonds Payable	23,160,000.00	
Reserve for Debt Service	27,290.38	
Reserve for TCC Maintenance	21,100.00	
Reserve for Easement Repairs	6,000.00	
Capital Improvement Fund	52,983.51	
Interfund Payable - Parking Operating Fund	12,946.11	
Reserve for Amortization	27,654,098.69	
Total Liabilities	59,134,418.69	
Total Liabilities, Reserves & Fund Balance:		
Capital Surplus	668,185.77	
Total Liabilities, Reserves and Surplus	59,802,604.46	

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

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

**Analysis of Parking 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"						
Total	0.00					0.00

Schedule of Parking Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	489,060.00	489,060.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	896,000.00	968,449.00	72,449.00
Miscellaneous Revenue Anticipated			
Miscellaneous			
Parking Fees	2,399,000.00	2,418,206.76	19,206.76
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	2,399,000.00	2,418,206.76	19,206.76
Subtotal	3,784,060.00	3,875,715.76	91,655.76
Deficit (General Budget)			
	3,784,060.00	3,875,715.76	91,655.76

Statement of Budget Appropriations

Appropriations	
Appropriations	3,784,060.00
Total Appropriations	3,784,060.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	3,784,060.00
Deduct Expenditures	
Paid or Charged	3,412,683.07
Reserved	362,227.93
Surplus	
Total Surplus	
Total Expenditure & Surplus	3,774,911.00
Unexpended Balance Cancelled	9,149.00

**Statement of 2018 Operation
Parking Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Parking 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	3,875,715.76	
Miscellaneous Revenue Not Anticipated	64,963.45	
2017 Appropriation Reserves Canceled	93,732.47	
Total Revenue Realized		4,034,411.68
Expenditures	3,774,911.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	3,774,911.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,774,911.00
Excess		259,500.68
Budget Appropriation – Surplus (General Budget)		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	259,500.68	
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 Parking Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	93,732.47	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		93,732.47

Results of 2018 Operations – Parking Utility

	Debit	Credit
Deficit in Anticipated Revenue		
Excess in Anticipated Revenues		91,655.76
Miscellaneous Revenue Not Anticipated		64,963.45
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		9,149.00
Unexpended Balances of PY Appropriation Reserves *		93,732.47
Operating Excess	259,500.68	
Operating Deficit		
Total Results of Current Year Operations	259,500.68	259,500.68

Operating Surplus– Parking Utility

	Debit	Credit
Amount Appropriated in CY Budget - Cash	489,060.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		3,500,068.58
Excess in Results of CY Operations		259,500.68
Balance December 31, 2018	3,270,509.26	
Total Operating Surplus	3,759,569.26	3,759,569.26

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

Cash	4,273,617.80
Investments	
Interfund Accounts Receivable	12,946.11
Subtotal	4,286,563.91
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,016,054.65
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	3,270,509.26
Other Assets Pledged to Operating Surplus*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	3,270,509.26

Schedule of Parking 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 Parking 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 -
Parking 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		0.00	0.00
Total Operating	0.00		0.00	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**
Parking UTILITY ASSESSMENT BONDS

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

Parking Utility Capital Bonds

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		24,360,000.00	
Paid (Debit)	1,200,000.00		
Outstanding December 31, 2018	23,160,000.00		
	24,360,000.00	24,360,000.00	
2019 Bond Maturities – Assessment Bonds			1,200,000.00
2019 Interest on Bonds		665,350.00	

Interest on Bonds – Parking Utility Budget

2019 Interest on Bonds (*Items)	665,350.00	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	92,319.50	
Subtotal	573,030.50	
Add: Interest to be Accrued as of 12/31/2019	95,537.57	
Required Appropriation 2019		668,568.07

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**
Parking 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 – Parking 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	

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 – Parking UTILITY BUDGET	
2019 Interest on Notes	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	0.00
Subtotal	0.00
Add: Interest to be Accrued as of 12/31/2019	207,733.33
Required Appropriation - 2019	207,733.33

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
Ord 18-38 Acquisition of Property			8,200,000.00		0.00			8,200,000.00
Total	0.00	0.00	8,200,000.00	0.00	0.00	0.00	0.00	8,200,000.00

Parking Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		52,983.51
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018	52,983.51	
	52,983.51	52,983.51

Parking Utility Capital Surplus
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
Ord #18-38 Aquisition of Property	8,200,000.00	8,200,000.00	0.00	0.00
	8,200,000.00	8,200,000.00	0.00	0.00

Parking Utility Capital Fund
Statement of Capital Surplus
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		668,185.77
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	668,185.77	668,185.77
	668,185.77	668,185.77

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	6,786,860.65	
Sub Total Cash	6,786,860.65	
Investments:		
Accounts Receivable:		
Consumer Accounts Receivable	967,804.67	
Sub Total Accounts Receivable	967,804.67	
Interfunds Receivable:		
Interfund Receivable - Sewer Capital Fund	3,890.28	
Sub Total Interfunds Receivable	3,890.28	
Deferred Charges		
Total Assets	7,758,555.60	

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

	2018	
Liabilities:		
Reserve for Encumbrances	352,186.96	
Appropriation Reserves	904,415.46	
Accounts Payable	17,418.28	
Various Reserves	74,402.97	
Utility Overpayments	18,498.27	
Interfunds Payable - Water Operating Fund	6,595.20	
Interfund Payable - Current Fund	68,991.04	
Interfund Payable - General Capital Fund	1,739,738.43	
Total Liabilities	3,182,246.61	
 Fund Balance:		
Reserve for Consumer Accounts and Lien Receivable	967,804.67	
Fund Balance	3,608,504.32	
Total Utility Fund	7,758,555.60	

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

	2018	
Cash:		
Cash	319,025.32	
Sub Total Cash	319,025.32	
Accounts Receivable:		
Fixed Capital	27,275,482.83	
Fixed Capital-Authorized & Uncompleted	2,250,000.00	
Sub Total Accounts Receivable	29,525,482.83	
Total Assets	29,844,508.15	

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

	2018	
Liabilities:		
Improvement Authorizations - Funded	153,285.64	
Improvement Authorizations - Unfunded	76,350.00	
Reserve for Debt Service	210,456.05	
Capital Improvement Fund	2,116.00	
Interfund Payable - Sewer Operating Fund	3,890.68	
Interfund Payable-General Capital Fund	50,000.00	
Reserve for Amortization	28,765,482.83	
Deferred Reserce for Amortization	470,000.00	
Total Liabilities	29,731,581.20	
Total Liabilities, Reserves & Fund Balance:		
Capital Surplus	112,926.95	
Total Liabilities, Reserves and Surplus	29,844,508.15	

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

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

**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"						
Total	0.00					0.00

Schedule of Sewer Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	2,388,310.00	2,388,310.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated			
Miscellaneous			
Connection Fees	300,000.00	206,948.74	-93,051.26
Service Fees	5,890,000.00	6,336,585.45	446,585.45
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	6,190,000.00	6,543,534.19	353,534.19
Subtotal	8,578,310.00	8,931,844.19	353,534.19
Deficit (General Budget)			
	8,578,310.00	8,931,844.19	353,534.19

Statement of Budget Appropriations

Appropriations	
Appropriations	8,578,310.00
Total Appropriations	8,578,310.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	8,578,310.00
Deduct Expenditures	
Paid or Charged	7,639,113.98
Reserved	904,415.46
Surplus	
Total Surplus	
Total Expenditure & Surplus	8,543,529.44
Unexpended Balance Cancelled	34,780.56

**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	8,931,844.19	
Miscellaneous Revenue Not Anticipated	100,649.59	
2017 Appropriation Reserves Canceled	464,214.25	
Total Revenue Realized		9,496,708.03
Expenditures	8,543,529.44	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,543,529.44	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,543,529.44
Excess		953,178.59
Budget Appropriation – Surplus (General Budget)		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	953,178.59	
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	464,214.25	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		464,214.25

Results of 2018 Operations – Sewer Utility

	Debit	Credit
Deficit in Anticipated Revenue	0.00	
Excess in Anticipated Revenues		353,534.19
Miscellaneous Revenue Not Anticipated		100,649.59
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		34,780.56
Unexpended Balances of PY Appropriation Reserves *		464,214.25
Operating Excess	953,178.59	
Operating Deficit		
Total Results of Current Year Operations	953,178.59	953,178.59

Operating Surplus– Sewer Utility

	Debit	Credit
Amount Appropriated in CY Budget - Cash	2,388,310.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		5,043,635.73
Excess in Results of CY Operations		953,178.59
Prior Period Adjustment		
Release of Reserves		
Balance December 31, 2018	3,608,504.32	
Total Operating Surplus	5,996,814.32	5,996,814.32

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

Cash		6,786,860.65
Investments		
Interfund Accounts Receivable		3,890.28
Subtotal		6,790,750.93
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,182,246.61
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,608,504.32
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	0.00	
Total Other Assets		0.00
		3,608,504.32

**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		0.00	0.00
Total Operating	0.00		0.00	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)			
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 – Sewer 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**
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

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	
Ord #17-30 Refunding of Sewer Bonds	1,720,000.00	10/19/2017	0.00					
	1,720,000.00		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 – Sewer UTILITY BUDGET	
2019 Interest on Notes	0.00
Less: Interest Accrued to 12/31/2018 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/2019	
Required Appropriation - 2019	

Debt Service Schedule for Utility Assessment Notes

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
Ord #10-10 Dissolution of EBSA	153,285.64	0.00			0.00		153,285.64	
Ord #12-13 Acq or Repairs of Various Sewer Utility Equipment	60,784.12	0.00			60,784.12			
Ord #17-30 Refunding of Sewer Bonds	0.00	85,000.00			8,650.00			76,350.00
Transfer from Dissolution of Authority	29,572.17	0.00			29,572.17			
Total	243,641.93	85,000.00			99,006.29		153,285.64	76,350.00

Sewer Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		2,116.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018	2,116.00	
	2,116.00	2,116.00

Sewer Utility Capital Surplus
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

Sewer Utility Capital Fund
Statement of Capital Surplus
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		112,926.95
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	112,926.95	112,926.95
	112,926.95	112,926.95

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	797,039.23	
Sub Total Cash	797,039.23	
Investments:		
Accounts Receivable:		
Interfunds Receivable:		
Interfund Receivable - Pool Capital Fund	2,642.06	
Sub Total Interfunds Receivable	2,642.06	
Deferred Charges		
Total Assets	799,681.29	

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

	2018	
Liabilities:		
Reserve for Encumbrances	52,848.14	
Appropriation Reserves	101,310.08	
Accounts Payable	2,954.08	
Accrued Interest on Bonds, Loans and Notes	63,520.83	
Interfund Payable - Current Fund	40,163.43	
Interfund Payable - Trust Fund Payroll	1,077.51	
Total Liabilities	261,874.07	
Fund Balance:		
Fund Balance	537,807.22	
Total Utility Fund	799,681.29	

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

	2018	
Cash:		
Cash	465,270.19	
Sub Total Cash	465,270.19	
Accounts Receivable:		
Fixed Capital	4,473,598.11	
Fixed Capital Authorized and Uncomplete	2,673,726.00	
Interfund Receivable - General Capital Fund	23,610.26	
Sub Total Accounts Receivable	7,170,934.37	
Total Assets	7,636,204.56	

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

	2018	
Liabilities:		
Improvement Authorizations - Unfunded	173,175.41	
Bond Anticipation Notes Payable	2,650,000.00	
Interfund Payable - Current Fund	231,000.00	
Interfund Payable - Pool Operating Fund	2,642.06	
Reserve for Amortization	4,497,324.11	
Total Liabilities	7,554,141.58	
Total Liabilities, Reserves & Fund Balance:		
Capital Surplus	82,062.98	
Total Liabilities, Reserves and Surplus	7,636,204.56	

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

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

**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"						
Total	0.00					0.00

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

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	399,361.00	399,361.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated			
Miscellaneous			
Pool Fees	1,100,000.00	1,253,437.82	153,437.82
Pool Stand Revenue	17,000.00	18,354.65	1,354.65
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	1,117,000.00	1,271,792.47	154,792.47
Subtotal	1,516,361.00	1,671,153.47	154,792.47
Deficit (General Budget)			
	1,516,361.00	1,671,153.47	154,792.47

Statement of Budget Appropriations

Appropriations	
Appropriations	1,516,361.00
Total Appropriations	1,516,361.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	1,516,361.00
Deduct Expenditures	
Paid or Charged	1,415,050.02
Reserved	101,310.08
Surplus	
Total Surplus	
Total Expenditure & Surplus	1,516,360.10
Unexpended Balance Cancelled	0.90

**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	1,671,153.47	
Miscellaneous Revenue Not Anticipated	13,437.35	
2017 Appropriation Reserves Canceled	14,532.60	
Total Revenue Realized		1,699,123.42
Expenditures	1,516,360.10	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,516,360.10	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,516,360.10
Excess		182,763.32
Budget Appropriation – Surplus (General Budget)		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	182,763.32	
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 Swimming Pool Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	14,532.60	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		14,532.60

Results of 2018 Operations – Swimming Pool Utility

	Debit	Credit
Deficit in Anticipated Revenue		
Excess in Anticipated Revenues		154,792.47
Miscellaneous Revenue Not Anticipated		13,437.35
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		0.90
Unexpended Balances of PY Appropriation Reserves *		14,532.60
Operating Excess	182,763.32	
Operating Deficit		
Total Results of Current Year Operations	182,763.32	182,763.32

Operating Surplus– Swimming Pool Utility

	Debit	Credit
Amount Appropriated in CY Budget - Cash	399,361.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		754,404.90
Excess in Results of CY Operations		182,763.32
Release Accounts Payable		
Balance December 31, 2018	537,807.22	
Total Operating Surplus	937,168.22	937,168.22

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

Cash		797,039.23
Investments		
Interfund Accounts Receivable		2,642.06
Subtotal		799,681.29
Deduct Cash Liabilities Marked with "C" on Trial Balance		261,874.07
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		537,807.22
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		537,807.22

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		0.00	0.00
Total Operating	0.00		0.00	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**
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	
Ord #14-05 Crystal Springs Improvements	1,000,000.00	3/14/2018	1,000,000.00	3/14/2019	3.00	100,000.00	30,000.00	
Ord #13-24 Pool Utility Improvements	1,575,000.00	3/20/2014	750,000.00	3/14/2019	3.00	250,000.00	22,500.00	
Ord #14-05 Crystal Springs Improvements	1,125,000.00	1/14/2016	900,000.00	1/11/2019	2.50	100,000.00	22,500.00	
	3,700,000.00		2,650,000.00			450,000.00	75,000.00	

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	75,000.00
Less: Interest Accrued to 12/31/2018 (Trial Balance)	63,520.83
Subtotal	11,479.17
Add: Interest to be Accrued as of 12/31/2019	65,469.45
Required Appropriation - 2019	76,948.62

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
Ord #13-24 Pool Utility Improvements	0.00	104,410.58			59,942.51			44,468.07
Ord #14-05 Pool Utility Improvements	0.00	130,342.53			1,635.19			128,707.34
Total	0.00	234,753.11			61,577.70			173,175.41

Swimming Pool Utility Capital Surplus
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		

Swimming Pool Utility Capital Surplus
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

Swimming Pool Utility Capital Fund
Statement of Capital Surplus
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		53,026.18
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		29,036.80
Balance December 31, 2018	82,062.98	82,062.98
	82,062.98	82,062.98

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:		
Change Fund	250.00	
Cash	2,779,110.06	
Sub Total Cash	2,779,360.06	
Investments:		
Accounts Receivable:		
Consumer Accounts Receivable	674,816.42	
Sub Total Accounts Receivable	674,816.42	
Interfunds Receivable:		
Interfund Receivable - Trust Other	100.00	
Interfund Receivable - Sewer Operating	6,595.20	
Sub Total Interfunds Receivable	6,695.20	
Deferred Charges		
Total Assets	3,460,871.68	

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

	2018	
Liabilities:		
Reserve for Encumbrances	477,294.50	
Appropriation Reserves	756,862.37	
Accounts Payable	50,472.48	
Water Rent Overpayments	40,467.74	
Accrued Interest on Bonds, Loans and Notes	88,858.34	
Various Reserves	89,779.44	
Interfund Payable - Current Fund	64,915.64	
Interfund Payable - Water Capital Fund	280,659.30	
Total Liabilities	1,849,309.81	
 Fund Balance:		
Reserve for Consumer Accounts and Lien Receivable	674,816.42	
Fund Balance	936,745.45	
Total Utility Fund	3,460,871.68	

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

	2018	
Cash:		
Cash	178,522.48	
Investments	2,561,530.00	
Sub Total Cash	2,740,052.48	
Accounts Receivable:		
Fixed Capital	34,404,944.66	
Fixed Capital Authorized and Uncomplete	9,750,000.01	
Interfund Receivable - General Capital Fund	579,393.34	
Interfund Receivable - Water Operating Fund	280,659.30	
Sub Total Accounts Receivable	45,014,997.31	
Total Assets	47,755,049.79	

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

	2018	
Liabilities:		
Improvement Authorizations - Funded	377,477.58	
Improvement Authorizations - Unfunded	760,375.71	
Bond Anticipation Notes Payable	4,825,000.00	
Reserve for Debt Service	175,961.39	
Reserve for Specific Expenditures	140,404.87	
Capital Improvement Fund	264,964.89	
Interfund Payable - Current Fund	1,425,000.00	
Reserve for Amortization	38,870,349.54	
Deferred Reserve for Amortization	459,595.13	
Total Liabilities	47,299,129.11	
Total Liabilities, Reserves & Fund Balance:		
Capital Surplus	455,920.68	
Total Liabilities, Reserves and Surplus	47,755,049.79	

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

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

**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"						
Total	0.00					0.00

Schedule of Water Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	0.00	0.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	8,350,000.00	8,411,287.97	61,287.97
Miscellaneous Revenue Anticipated			
Miscellaneous			
Connection Fees	310,000.00	121,364.87	-188,635.13
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	310,000.00	121,364.87	-188,635.13
Subtotal	8,660,000.00	8,532,652.84	-127,347.16
Deficit (General Budget)			
	8,660,000.00	8,532,652.84	-127,347.16

Statement of Budget Appropriations

Appropriations	
Appropriations	8,660,000.00
Total Appropriations	8,660,000.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	8,660,000.00
Deduct Expenditures	
Paid or Charged	7,863,137.03
Reserved	756,862.37
Surplus	
Total Surplus	
Total Expenditure & Surplus	8,619,999.40
Unexpended Balance Cancelled	40,000.60

**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	8,532,652.84	
Miscellaneous Revenue Not Anticipated	227,910.66	
2017 Appropriation Reserves Canceled	335,770.99	
Total Revenue Realized		9,096,334.49
Expenditures	8,619,999.40	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,619,999.40	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,619,999.40
Excess		476,335.09
Budget Appropriation – Surplus (General Budget)		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	476,335.09	
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	335,770.99	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		335,770.99

Results of 2018 Operations – Water Utility

	Debit	Credit
Deficit in Anticipated Revenue	127,347.16	
Excess in Anticipated Revenues		
Miscellaneous Revenue Not Anticipated		227,910.66
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		40,000.60
Unexpended Balances of PY Appropriation Reserves *		335,770.99
Operating Excess	476,335.09	
Operating Deficit		
Total Results of Current Year Operations	603,682.25	603,682.25

Operating Surplus– Water Utility

	Debit	Credit
Prior Period Adjustment	50,000.00	
Amount Appropriated in CY Budget - Cash		
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		510,410.36
Excess in Results of CY Operations		476,335.09
Release Reserves		
Balance December 31, 2018	936,745.45	
Total Operating Surplus	986,745.45	986,745.45

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

Cash		2,779,360.06
Investments		
Interfund Accounts Receivable		6,695.20
Subtotal		2,786,055.26
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,849,309.81
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		936,745.45
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	0.00	
Total Other Assets		0.00
		936,745.45

Schedule of Water Utility Accounts Receivable

Balance December 31, 2017		435,147.93
Increased by:		
Rents Levied		8,651,348.23
Decreased by:		
Collections	8,411,287.97	
Overpayments applied		
Transfer to Utility Lien		
Other	391.77	
		8,411,679.74
Balance December 31, 2018		674,816.42

Schedule of Water 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 -
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
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)			
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 – Water 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**
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

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	
Ord #17-29 Water Utility Improvements	2,000,000.00	3/14/2018	2,000,000.00	3/14/2019	3.00	0.00	60,000.00	
Ord #12-12 Installation of Crosstown Water Line	1,250,000.00	7/30/2013	275,000.00	3/14/2019	3.00	275,000.00	8,250.00	
Ord #14-12 Water Line Improvements	2,800,000.00	7/28/2015	2,550,000.00	7/17/2019	3.00	50,000.00	76,500.00	
	6,050,000.00		4,825,000.00			325,000.00	144,750.00	

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 – Water UTILITY BUDGET	
2019 Interest on Notes	144,750.00
Less: Interest Accrued to 12/31/2018 (Trial Balance)	88,858.34
Subtotal	55,891.66
Add: Interest to be Accrued as of 12/31/2019	77,833.34
Required Appropriation - 2019	133,725.00

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
Ord #09-08 Various Water Main Improvements	477,680.08	0.00			100,202.50		377,477.58	0.00
Ord #12-12 Installation of Crosstown Water Line		4,828.39			0.00			4,828.39
Ord #14-12 Various Water Line Replacements	0.00	70,923.79			0.00			70,923.79
Ord #17-29 Water Utility Improvements	0.00	2,000,000.00			1,315,376.47			684,623.53
Total	477,680.08	2,075,752.18			1,415,578.97		377,477.58	760,375.71

Water Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		264,964.89
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018	264,964.89	
	264,964.89	264,964.89

Water Utility Capital Surplus
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

Water Utility Capital Fund
Statement of Capital Surplus
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		397,253.21
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		58,667.47
Balance December 31, 2018	455,920.68	455,920.68
	455,920.68	455,920.68

