ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019
(UNAUDITED)

POPULATION LAST CENSUS 43,070
NET VALUATION TAXABLE 2019 3,327,843,117
MUNICODE 1518

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2020
MUNICIPALITIES - FEBRUARY 10, 2020

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 **MANCHESTER**, County of **OCEAN**

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 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature dlapp@manchestertwp.com

Title CFO

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, **DIANE LAPP**, am the Chief Financial Officer, License # **N-0488**, of the **TOWNSHIP** of **MANCHESTER**, County of **OCEAN** 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, 2019, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance 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, 2019.

Signature dlapp@manchestertwp.com

Title CFO

Address 1 COLONIAL DRIVE

Phone Number 732-657-8121

Fax Number 732-657-1853

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **MANCHESTER** as of December 31, **2019** and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) **[eliminate one]** came to my attention that caused me to believe that the Annual Financial Statement for the year ended **Dec. 31, 2019** 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 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:

Joseph J Faccone
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day _____ ,2020

Sheet 1a

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" waiver.
10. The municipality has not applied for Transitional Aid for 2020

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

Municipality: TOWNSHIP OF MANCHESTER

Chief Financial Officer: DIANE LAPP

Signature: dlapp@manchestertwp.com

Certificate #: N-0488

Date: 6/30/2019

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: TOWNSHIP OF MANCHESTER

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21600823
Fed I.D. #

TOWNSHIP OF MANCHESTER
Municipality

OCEAN
County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: **December 31, 2019**

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 726,448.32	$ 7,415.54	$

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

_____ Single Audit

_____ Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations(CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to $750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

dlapp@manchestertwp.com
Signature of Chief Financial Officer

7/24/2020
Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTIONS

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 of 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 **MANCHESTER**, County of **OCEAN** during the year 2019 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title _____

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

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2019

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2020 and filed with the County Board of Taxation on January 10, 2020 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 4,191,700,406.00

lynch@manchestertwp.co
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF MANCHESTER
MUNICIPALITY

OCEAN
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2019

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

Title of Account		Debit	Credit
CASH		11,960,020.48	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		14,229.68	-
CHANGE FUND		1,025.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	10,371.78		
CURRENT	1,003,994.95		
SUBTOTAL		1,014,366.73	
TAX TITLE LIENS RECEIVABLE		579,791.09	
PROPERTY ACQUIRED FOR TAXES		9,788,802.02	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
LABOR LIENS RECEIVABLE		2,685.64	
DUE FROM WATER CAPITAL EAST UTILITY		264,795.99	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		467,500.00	
DEFICIT		-	
page totals		24,093,216.63	-

(Do not crowd - add additional sheets)

Sheet 3

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2019

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	24,093,216.63	-
APPROPRIATION RESERVES		1,658,430.36
ENCUMBRANCES PAYABLE		509,270.43
ACCOUNTS PAYABLE		6,170.37
TAX OVERPAYMENTS		82,165.91
PREPAID TAXES		659,092.29
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		149,345.27
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		237,082.34
RESERVE FOR REVALUATION		180,414.43
DUE TO STATE - VITAL STATISTICS		3,642.00
DUE TO STATE - UCC FEES		13,053.00
DUE TO GENERAL CAPITAL FUND		95,920.01
DUE TO FEDERAL AND STATE GRANT FUND		813,331.37
DUE TO GENERAL TRUST FUND		139,659.14
DUE TO WATER EAST UTILITY		27,176.01
DUE TO SEWER EAST UTILITY		0.23
DUE DUE TO SEWER CAPITAL EAST UTILITY		117,500.00
PAGE TOTAL	24,093,216.63	4,692,253.16

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2019

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

Title of Account	Debit	Credit	
TOTALS FROM PAGE 3a	24,093,216.63	4,692,253.16	
SUBTOTAL	24,093,216.63	4,692,253.16	"C"
Emergency Note Payable		467,500.00	
RESERVE FOR RECEIVABLES		11,650,441.47	
DEFERRED SCHOOL TAX	-		
DEFERRED SCHOOL TAX PAYABLE		-	
FUND BALANCE		7,283,022.00	
TOTALS	24,093,216.63	24,093,216.63	

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
Assets		
Cash - Public Assistance Trust Fund	2,726.19	
Cash - Discretionary Fund	2,429.67	
Liabilities and Reserves		
Reserve - Public Assistance		2,726.19
Reserve for Discretionary Fund		2,429.67
TOTALS	5,155.86	5,155.86

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	483,586.35	
DUE FROM/TO CURRENT FUND	813,331.37	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		#REF!
UNAPPROPRIATED RESERVES		68,307.49
TOTALS	1,296,917.72	#REF!

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE -- TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
DOG TRUST FUND		
CASH	28,963.03	
Prepaid Revenue		25,917.60
DUE TO STATE OF NJ		61.80
RESERVE FOR DOG FUND		2,983.63
FUND TOTALS	28,963.03	28,963.03
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,237,681.80	
RESERVE FOR OPEN SPACE		1,237,681.80
FUND TOTALS	1,237,681.80	1,237,681.80
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE -- TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH		
DUE TO -	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	2,968,743.56	
DUE FROM CURRENT FUND	139,659.14	
OCEAN COUNTY CDBG RECEIVABLE	32,000.00	
OTHER TRUST FUNDS PAGE TOTAL	3,140,402.70	-

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE -- TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
Previous Totals	3,140,402.70	-
OTHER TRUST FUNDS (continued)		
RESERVE FOR TRUST FUND RESERVES		2,983,151.79
RESERVE FOR PAYROLL		157,250.91
TOTALS	3,140,402.70	3,140,402.70

(Do not crowd - add additional sheets)

Sheet 6. TOTALS

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2018 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2019
Manchester Day	1,382.21	18,689.00	18,101.38	1,969.83
Deposits for Redemption of TTL	697,763.92	914,392.97	779,618.17	832,538.72
Special Escrow Deposits	1,450,716.70	1,859,046.97	1,915,552.93	1,394,210.74
State Unemployment Insurance	239,564.04	23,525.62	11,530.19	251,559.47
Police Drug Enforcement	37,194.59	43,632.91	29,393.53	51,433.97
Municipal Drug Alliance	14,227.48	14,668.00	15,223.98	13,671.50
Public Defender Fees	2,675.32	14,605.50	16,257.50	1,023.32
Snow Removal	40,139.74	241.01	261.39	40,119.36
Recreation Trust	17,466.83	41,074.45	43,869.66	14,671.62
CDBG	32,000.00			32,000.00
Retirement Pay	270,876.41		122,639.74	148,236.67
Afforable Housing	303,738.74	245,611.04	351,557.20	197,792.58
Lakehurst-Manchester Construction	40,944.88	24,659.23	61,680.10	3,924.01
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PAGE TOTAL	$ 3,148,690.86	$ 3,200,146.70	$ 3,365,685.77	$ 2,983,151.79

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Purpose	Amount Dec. 31, 2018 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2019
PREVIOUS PAGE TOTAL	3,148,690.86	3,200,146.70	3,365,685.77	2,983,151.79
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PAGE TOTAL	$ 3,148,690.86	$ 3,200,146.70	$ 3,365,685.77	$ 2,983,151.79

Sheet 6b TOTAL

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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

Sheet 7

POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,210,993.74	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	1,210,993.74
CASH	3,494,299.15	
DUE FROM - CURRENT FUND	95,920.01	
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	16,015,965.17	
UNFUNDED	3,017,993.74	
DUE TO -		
PAGE TOTALS	23,835,171.81	1,210,993.74

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	23,835,171.81	1,210,993.74
BOND ANTICIPATION NOTES PAYABLE		3,207,000.00
GENERAL SERIAL BONDS		14,305,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		360,965.17
CAPITAL LEASES PAYABLE		-
DUE TO WATER EAST CAPITAL FUND		1,031,242.00
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		949,795.04
UNFUNDED		1,913,619.29
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		420,314.45
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		436,242.12
	23,835,171.81	23,835,171.81

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	27,417.76	12,158,033.06	225,430.34	11,960,020.48
Grant Fund				-
Trust - Dog License		28,963.03		28,963.03
Trust - Assessment				-
Trust - Municipal Open Space		1,237,681.80		1,237,681.80
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	6,348.79	3,014,213.71	51,818.94	2,968,743.56
Public Assist I and Discretionary		6,699.61	1,543.75	5,155.86
General Capital		3,518,726.59	24,427.44	3,494,299.15
				-
UTILITIES:				-
Water Operating - EAST	70,294.10	1,730,546.53	2,969.37	1,797,871.26
Water Capital - EAST		682,241.60		682,241.60
Sewer Operating - EAST	55,699.53	5,529,533.62	2,169.05	5,583,064.10
Sewer Capital - EAST		2,248,543.72	246.61	2,248,297.11
				-
Water Operating - WEST	39,718.42	2,566,146.71	1,393.46	2,604,471.67
Water Capital - WEST		233,455.02		233,455.02
Sewer Operating - WEST	39,723.66	541,205.78	1,393.46	579,535.98
Sewer Capital - WEST		5,042.58		5,042.58
				-
				-
				-
				-
				-
				-
				-
				-
Total	239,202.26	33,501,033.36	311,392.42	33,428,843.20

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2019.

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 passbook at December 31, 2019.

All "Certificates of Deposits", 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: dlapp@manchestertwp.com Title: CFO

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK NA:	
CURRENT FUND	12,158,033.06
ANIMAL CONTROL TRUST	28,963.03
OPEN SPACE TRUST XXX	1,237,681.80
AFFORDABLE HOUSING TRUST XXX	181,993.48
DRUG ENFORCEMENT TRUST XXX	51,433.97
MANCHESTER DAY TRUST XXX	1,969.83
MANCHESTER-LAKEHURST BOI XXX	3,924.01
MUNICIPAL ALLIANCE TRUST XXX	13,671.50
NJ STATE UNEMPLOYMENT TRUST XXX	251,559.47
PAYROLL FUND	174,673.66
PUBLIC ASSISTANCE TRUST I	2,726.19
PUBLIC ASSISTANCE DISCRETIONARY TRUST	3,973.42
PUBLIC DEFENDER TRUST XXX	1,023.32
TAX REDEMPTION TRUST XXX	860,005.37
RECREATION TRUST XXX	14,671.62
RESERVE FOR ACCUMULATED ABSENCES TRUST XXX	25,018.05
RESERVE FOR SNOW TRUST XXX	20,000.00
DEVELOPERS (SPECIAL) ESCROW XXX	1,414,269.43
UTILITY ESCROW	518,253.25
WATER OPERATING EAST	1,385,992.95
WATER CAPITAL EAST XXX	682,241.60
SEWER OPERATING EAST	5,355,833.95
SEWER CAPITAL EAST	1,453,783.53
WATER OPERATING WEST	2,566,146.71
WATER CAPITAL WEST	233,455.02
SEWER OPERATING WEST	541,205.78
SEWER CAPITAL WEST	5,042.58
GENERAL CAPITAL	3,518,726.59
SEWER CAPITAL EAST INVESTMENT	467,500.00
OCEAN FIRST BANK:	
SEWER CAPITAL EAST	327,260.19
PAGE TOTAL	33,501,033.36

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

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	33,501,033.36
TOTAL PAGE	33,501,033.36

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

Sheet 9a TOTAL

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
NJ DOT - Wilbur Ave	91,260.97					91,260.97
Drunk Driving Enforcement Fund	8,864.48		8,864.48			-
NJ DOT - Green Acres Road	7,664.58					7,664.58
Bulletproof Vest Program	5,471.81		122.60			5,349.21
Municipal Drug Alliance	6,755.08		6,755.08			-
Bulletproof Vest Program - USDOT	7,005.00					7,005.00
Clean Communities Grant	0.30					0.30
NJ DOT - Broadway Blvd	39,547.69					39,547.69
Municipal Drug Alliance		16,840.00	16,840.00			-
Senior Outreach		135,100.00	135,100.00			-
Senior Outreach - Unappropriated		29,500.00	29,500.00			-
Drive Sober or Get Pulled Over		5,500.00	5,500.00			-
NJ DOT - Lake Road		500,000.00	500,000.00			-
Body Armor Grant		13,581.06				13,581.06
NJ DOT - Schoolhouse Road		319,163.00				319,163.00
Clean Communities Grant		114,860.50	114,850.50			10.00
						-
						-
						-
PAGE TOTALS	166,569.91	1,134,544.56	817,532.66	-	-	483,581.81

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	166,569.91	1,134,544.56	817,532.66	-	-	483,581.81
COPS in Shops - Unappropriated		3,520.00	3,520.00			-
Click It or Ticket It - Unappropriated		5,500.00	5,500.00			-
Distracted Driving Grant - Unappropriated		12,100.00	12,100.00			-
Child Passenger Safety - Unappropriated		3,437.50	3,437.50			-
Drive Sober or Get Pulled Over - Unappropriated		5,500.00	5,500.00			-
BVP - Federal		16,546.89	16,542.35			4.54
PAGE TOTALS	166,569.91	1,181,148.95	864,132.51	-	-	483,586.35

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	166,569.91	1,181,148.95	864,132.51	-	-	483,586.35
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						-
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TOTALS	166,569.91	1,181,148.95	864,132.51	-	-	483,586.35

Sheet 10
Totals

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
SENIOR OUTREACH2016	40,876.37			25,789.24			-
SENIOR OUTREACH2017	124,574.80						15,087.13
SENIOR OUTREACH2018	18,405.11						124,574.80
SENIOR OUTREACH2019	-	575,100.00		557,319.24			18,405.11
DRUNK DRIVING ENFORCEMENT FUND	28,233.11			7,415.54			17,780.76
966 OC GRANT	8,393.00						20,817.57
OC RIDE	8,586.96						8,393.00
CPS 2016	3,402.50						8,586.96
CPS 2018	1,700.00						3,402.50
FORESTRY GRANT	5,000.00						1,700.00
DWI	3,120.00						5,000.00
OC DISABLED	4,800.00						3,120.00
Clean Communities2016	20,924.25			5,688.80			4,800.00
Clean Communities2017	105,274.36			5,499.90			15,235.45
Clean Communities2018	2,781.44						99,774.46
CLEAN COMMUNITIES 2019			114,860.50	76,578.03			2,781.44
FEMA MITIGATION GRANT	22,591.17						38,282.47
							22,591.17
PAGE TOTALS	398,663.07	575,100.00	114,860.50	678,290.75	-	-	410,332.82

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	398,663.07	575,100.00	114,860.50	678,290.75	-	-	410,332.82
NJDOT: Broadway Phase II	35,160.26						-
Wilbur Ave	250,000.00						35,160.26
1st and 2nd avenues	33,301.91						250,000.00
Colonial Drive North	399.51						33,301.91
Green Acres Road	19,882.08						399.51
Colonial Drive North	351.19						19,882.08
1st and 2nd avenues	20,505.69						351.19
MUNICIPAL ALLIANCE 2017	20,589.91			4,177.87			20,505.69
							16,412.04
							-
							-
							-
							#REF!
							#REF!
							#REF!
COPS in Shops	4,010.00	3,520.00		2,640.00			4,890.00
Drive Sober or Get Pulled Over	1,470.00	11,000.00		1,760.00			10,710.00
Body Armor Grant 2019		6,869.91	6,711.15				13,581.06
PAGE TOTALS	784,333.62	596,489.91	121,571.65	686,868.62	-	-	#REF!

Sheet 11.1

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	784,333.62	596,489.91	121,571.65	686,868.62	-	-	#REF!
Senior Outreach		29,500.00					-
Child Passenger Grant		3,437.50		2,832.50			29,500.00
NJ DOT - Lake Road		500,000.00		454,441.31			605.00
NJ DOT - Schoolhouse Road			319,163.00				45,558.69
Municipal Drug Alliance		21,840.00		21,840.00			319,163.00
Click it or Ticket It		5,500.00		3,520.00			-
Distracted Driving		12,100.00		5,500.00			1,980.00
Bulletproof Vest		9,672.44	6,874.45	6,869.91			6,600.00
							9,676.98
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	784,333.62	1,178,539.85	447,609.10	1,181,872.34	-	-	#REF!

Sheet 11.2

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	784,333.62	1,178,539.85	447,609.10	1,181,872.34	-	-	#REF!
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TOTALS	784,333.62	1,178,539.85	447,609.10	1,181,872.34	-	-	#REF!

Sheet 11
Totals

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Received	Other	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
COPS in Shops	3,520.00	3,520.00		2,640.00		2,640.00
Drive Sober or Get Pulled Over	5,500.00	5,500.00				-
Bulletproof Vest Program	9,672.44	9,672.44				-
Click It or Ticket It	5,500.00	5,500.00		5,500.00		5,500.00
Senior Outreach	29,500.00	29,500.00		12,000.00		12,000.00
Child Passenger Safety Grant.	3,437.50	3,437.50		6,132.50		6,132.50
Distracted Driving Grant	12,100.00	12,100.00		5,500.00		5,500.00
NJ DOT - Lake Road				34,009.85		34,009.85
Municipal Drug Alliance				2,525.14		2,525.14
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	69,229.94	69,229.94	-	68,307.49	-	68,307.49

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxxx	-
School Tax Deferred			
(Not in excess of 50% of Levy - 2018 - 2019)	85002-00	xxxxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxxx	48,481,628.00
Paid		48,481,628.00	xxxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003-00	-	xxxxxxxxxx
School Tax Deferred			
(Not in excess of 50% of Levy - 2019 - 2020)	85004-00		xxxxxxxxxx
		48,481,628.00	48,481,628.00

* 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, 2019	85045-00	xxxxxxxxxxx	
2019 Levy	81105-00	xxxxxxxxxxx	332,784.00
Interest Earned		xxxxxxxxxxx	
Expenditures		332,784.00	xxxxxxxxxx
Balance - December 31, 2019	85046-00		xxxxxxxxxx
		332,784.00	332,784.00

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance - January 1, 2019			
School Tax Payable #		xxxxxxxxxxx	xxxxxxxxxx
School Tax Deferred	85031-00	xxxxxxxxxxx	
(Not in excess of 50% of Levy - 2018 - 2019)	85032-00	xxxxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxxx	
Paid			xxxxxxxxxx
Balance - December 31, 2019			
School Tax Payable #		xxxxxxxxxxx	xxxxxxxxxx
School Tax Deferred	85033-00	-	xxxxxxxxxx
(Not in excess of 50% of Levy - 2019 - 2020)	85034-00		xxxxxxxxxx
		-	-

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance - January 1, 2019			
School Tax Payable #		xxxxxxxxxxx	xxxxxxxxxx
School Tax Deferred	85041-00	xxxxxxxxxxx	
(Not in excess of 50% of Levy - 2018 - 2019)	85042-00	xxxxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxxx	
Paid			xxxxxxxxxx
Balance - December 31, 2019			
School Tax Payable #		xxxxxxxxxxx	xxxxxxxxxx
School Tax Deferred	85043-00	-	xxxxxxxxxx
(Not in excess of 50% of Levy - 2019 - 2020)	85044-00		xxxxxxxxxx
		-	-

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

		Debit	Credit
Balance - January 1, 2019			
County Taxes		xxxxxxxxxxx	xxxxxxxxxx
Due County for Added and Omitted Taxes	80003-01	xxxxxxxxxxx	
	80003-02	xxxxxxxxxxx	141,925.87
2019 Levy :			
General County		xxxxxxxxxxx	xxxxxxxxxx
County Library	80003-03	xxxxxxxxxxx	13,244,723.63
County Health	80003-04	xxxxxxxxxxx	1,458,435.09
County Open Space Preservation		xxxxxxxxxxx	642,716.35
Due County for Added and Omitted Taxes		xxxxxxxxxxx	464,720.15
Paid	80003-05	xxxxxxxxxxx	149,345.27
Balance - December 31, 2019		15,952,521.09	xxxxxxxxxx
County Taxes		xxxxxxxxxxx	xxxxxxxxxx
Due County for Added and Omitted Taxes			xxxxxxxxxx
		149,345.27	xxxxxxxxxx
		16,101,866.36	16,101,866.36

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance - January 1, 2019		80003-06	xxxxxxxxxxx	
2019 Levy: (List Each Type of District Tax Separately - see Footnote)			xxxxxxxxxxx	xxxxxxxxxx
Fire -	81108-00		xxxxxxxxxxx	xxxxxxxxxx
Sewer -	81111-00		xxxxxxxxxxx	xxxxxxxxxx
Water -	81112-00		xxxxxxxxxxx	xxxxxxxxxx
Garbage -	81109-00		xxxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxx
Total 2019 Levy		80003-07	xxxxxxxxxxx	-
Paid		80003-08		xxxxxxxxxx
Balance - December 31, 2019		80003-09	-	xxxxxxxxxx
			-	-

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

STATEMENT OF GENERAL BUDGET REVENUES 2019

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	3,500,000.00	3,500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget		10,716,342.85	11,047,031.16	330,688.31
Added by N.J.S. 40A:4-87 (List on 17a)		447,609.10	447,609.10	-
				-
				-
Total Miscellaneous Revenue Anticipated	80103-	11,163,951.95	11,494,640.26	330,688.31
Receipts from Delinquent Taxes	80104-	780,000.00	1,063,686.59	283,686.59
Amount to be Raised by Taxation:		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	20,727,737.75	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxx	xxxxxxxxx
(c) Minimum Library Tax	80121-		xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	80107-	20,727,737.75	21,408,351.06	680,613.31
		36,171,689.70	37,466,677.91	1,294,988.21

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxx	85,046,704.65
Amount to be Raised by Taxation		xxxxxxxxx	xxxxxxxxx
Local District School Tax	80109-00	48,481,628.00	xxxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxxx
County Taxes	80111-00	15,810,595.22	xxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	149,345.27	xxxxxxxxx
Special District Taxes	80113-00	-	xxxxxxxxx
Municipal Open Space Tax	80120-00	332,784.00	xxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxx	1,135,998.90
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	21,408,351.06	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxx	
		86,182,703.55	86,182,703.55

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

STATEMENT OF GENERAL BUDGET REVENUES 2019

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities	114,860.50	114,860.50	-
BulletProof Vest Program	6,874.45	6,874.45	-
NJDOT Schoolhouse	319,163.00	319,163.00	-
Body Armor Grant	6,711.15	6,711.15	-
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PAGE TOTALS	447,609.10	447,609.10	-

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: dlapp@manchestertwp.com

STATEMENT OF GENERAL BUDGET REVENUES 2019

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	447,609.10	447,609.10	-
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PAGE TOTALS	447,609.10	447,609.10	-

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CFO Signature: ______________________

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	447,609.10	447,609.10	-
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PAGE TOTALS	447,609.10	447,609.10	-

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CFO Signature: ____________________

STATEMENT OF GENERAL BUDGET REVENUES 2019

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	447,609.10	447,609.10	-
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PAGE TOTALS	447,609.10	447,609.10	-

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CFO Signature: ____________________

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	447,609.10	447,609.10	-
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TOTALS	447,609.10	447,609.10	-

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CFO Signature: ______________________

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted		80012-01	35,724,080.60
2019 Budget - Added by N.J.S. 40A:4-87		80012-02	447,609.10
Appropriated for 2019 (Budget Statement Item 9)		80012-03	36,171,689.70
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	36,171,689.70
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	36,171,689.70
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	33,374,135.53	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,135,998.90	
Reserved	80012-10	1,658,430.36	
Total Expenditures		80012-11	36,168,564.79
Unexpended Balances Canceled (see footnote)		80012-12	3,124.91

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)

2019 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2019 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxx	330,688.31
Delinquent Tax Collections	80013-02	xxxxxxxxx	283,686.59
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	680,613.31
Unexpended Balances of 2019 Budget Appropriations	80013-04	xxxxxxxxx	3,124.91
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	897,964.95
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxx	
Unexpended Balances of 2018 Appropriation Reserves	80013-05	xxxxxxxxx	1,426,887.70
Prior Years Interfunds Returned in 2019	80013-06	xxxxxxxxx	
		xxxxxxxxx	
		xxxxxxxxx	
		xxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance - January 1, 2019	80013-07	-	xxxxxxxxx
Balance - December 31, 2019	80013-08	xxxxxxxxx	-
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	-	xxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxx
			xxxxxxxxx
Required Collection on Current Taxes	80013-11	-	xxxxxxxxx
Interfund Advances Originating in 2019	80013-12		xxxxxxxxx
Cash Disbursed		53,275.87	xxxxxxxxx
Prior Year Taxes Refunded		40,019.61	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,529,670.29	xxxxxxxxx
		3,622,965.77	3,622,965.77

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Administratuion - Off Duty Fees	142,778.56
ARC Pilot	3,365.25
Beckerville Pilot	62,041.72
Miscellaneous	5,128.67
DMV Inspection Fines	6,519.50
GovDeals Auction	834.00
HIF Dividend	56,613.00
Homestead Admin Fee	7,077.00
JIF Dividend	139,002.00
Insurance Reinbursements	26,530.28
Land Sale	132,957.76
Manchester Pines Pilot	24,072.45
Senior Citizens Donations	34,296.67
Billboards	6,000.00
Property Change Request	350.00
Prior Year Refunds	16,269.10
Prior Year Voided Checks	4,733.12
Recycling Tonnage Grant	34,301.75
SERV Pilots	6,842.15
Shared Services	92,923.00
Springpoint Pilot	23,655.45
Tax Premiums	24,745.82
Use of Fields	500.00
Senior Outreach Donations	7,730.00
Restitution	397.00
Sale of Scrap	37,849.10
Copies	411.60
Bank Fees	40.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	897,964.95

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	897,964.95
Page Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	897,964.95

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	897,964.95
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	897,964.95

Sheet 20 Totals

SURPLUS - CURRENT FUND
YEAR - 2018

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxxx	7,253,351.71
2.		xxxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxxx	3,529,670.29
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	3,500,000.00	xxxxxxxxx
5. Amount Appropriated in 2019 Budget - with Prior Written-Consent of Director of Local Government Services	80014-04	-	xxxxxxxxx
6.			xxxxxxxxx
7. Balance - December 31, 2019	80014-05	7,283,022.00	xxxxxxxxx
		10,783,022.00	10,783,022.00

ANALYSIS OF BALANCE DECEMBER 31, 2019
(FROM CURRENT FUND - TRIAL BALANCE)

Cash			
		80014-06	11,960,020.48
Investments			
		80014-07	
Sub Total			11,960,020.48
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	4,692,253.16
Cash Surplus			
		80014-09	7,267,767.32
Deficit in Cash Surplus			
		80014-10	
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	14,229.68	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Change Fund		1,025.00	
Total Other Assets			
		80014-14	15,254.68
		80014-15	7,283,022.00

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2019 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		82101-00 $	85,586,144.09
		82113-00 $	
2. Amount of Levy Special District Taxes		82102-00 $	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 $	806,068.52
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 $	
5a. Subtotal 2019 Levy	$ 86,392,212.61		
5b. Reductions due to tax appeals **	$ 28,689.56		
5c. Total 2019 Tax Levy		82106-00 $	86,363,523.05
6. Transferred to Tax Title Liens		82107-00 $	104,242.73
7. Transferred to Foreclosed Property		82108-00 $	
8. Remitted, Abated or Canceled		82108-00 $	208,580.72
9. Discount Allowed		82108-00 $	
10. Collected in Cash: In 2018	82121-00 $ 693,332.10		
In 2019 *	82122-00 $ 80,853,474.66		
Homestead Benefit Credit	$ 1,902,208.87		
State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00 $ 1,597,689.02		
Total To Line 14	82111-00 $ 85,046,704.65		
11. Total Credits		$	85,359,528.10
12. Amount Outstanding December 31, 2019		82120-00 $	1,003,994.95

13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is **98.47%**
82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 85,046,704.65
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
To Current Taxes Realized in Cash (Sheet 17)	$ 85,046,704.65

Note A: In showing the above percentage the following should be noted: Where Item 5 shows $1,500,000.00, and Item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 divided by $1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 2019 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2019

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	$ 85,046,704.65
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	$ 85,046,704.65
Line 5c (sheet 22) Total 2019 Tax Levy	$ 86,363,523.05
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.48%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	$ 85,046,704.65
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	$ 85,046,704.65
Line 5c (sheet 22) Total 2019 Tax Levy	$ 86,363,523.05
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.48%

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

	Debit	Credit
1. Balance - January 1, 2019	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey		xxxxxxxxx
Due To State of New Jersey	xxxxxxxxx	92,186.39
2. Sr. Citizens Deductions Per Tax Billings	571,250.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings	1,005,750.00	xxxxxxxxx
4. Deductions Allowed By Tax Collector	28,250.00	xxxxxxxxx
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxx	7,560.98
8. Deductions Disallowed By Tax Collector Prior Taxes	xxxxxxxxx	
9. Received in Cash from State	xxxxxxxxx	1,439,772.95
10. State Audit		51,500.00
11.		
12. Balance - December 31, 2019	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	xxxxxxxxx	14,229.68
Due To State of New Jersey	-	xxxxxxxxx
	1,605,250.00	1,605,250.00

Calculation of Amount to be included on Sheet 22, Item 10 -
2019 Senior Citizens and Veterans Deductions Allowed

Line 2	571,250.00
Line 3	1,005,750.00
Line 4	28,250.00
Sub - Total	1,605,250.00
Less: Line 7	7,560.98
To Item 10, Sheet 22	1,597,689.02

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

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxx	237,082.34
Taxes Pending Appeals	237,082.34	xxxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxx
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			xxxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxx
Balance - December 31, 2019		237,082.34	xxxxxxxxx
Taxes Pending Appeals*	237,082.34	xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
		237,082.34	237,082.34

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2019

mlynch@manchestertwp.com
Signature of Tax Collector

License #

6/15/2020
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			1,289,888.01	xxxxxxxxx
A. Taxes	83102-00	868,314.68	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83103-00	421,573.33	xxxxxxxxx	xxxxxxxxx
2. Canceled:			xxxxxxxxx	xxxxxxxxx
A. Taxes	83105-00		xxxxxxxxx	54,728.96
B. Tax Title Liens	83106-00		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxx	xxxxxxxxx
A. Taxes	83108-00		xxxxxxxxx	
B. Tax Title Liens	83109-00		xxxxxxxxx	
4. Added Taxes	83110-00		285,596.37	xxxxxxxxx
5. Added Tax Title Liens	83111-00		28,851.31	xxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			xxxxxxxxx	
A. Taxes - Transfers to Tax Title Liens	83104-00		xxxxxxxxx	(1) 28,149.01
B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 28,149.01	xxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxx	1,549,606.73
8. Totals			1,632,484.70	1,632,484.70
9. Balance Brought Down			1,549,606.73	xxxxxxxxx
10. Collected:			xxxxxxxxx	1,063,686.59
A. Taxes	83116-00	1,060,661.30	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83117-00	3,025.29	xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2019 Tax Sale	83118-00			xxxxxxxxx
12. 2019 Taxes Transferred to Liens	83119-00		104,242.73	xxxxxxxxx
13. 2019 Taxes	83123-00		1,003,994.95	xxxxxxxxx
14. Balance - December 31, 2019			xxxxxxxxx	1,594,157.82
A. Taxes	83121-00	1,014,366.73	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83122-00	579,791.09	xxxxxxxxx	xxxxxxxxx
15. Totals			2,657,844.41	2,657,844.41

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **68.64%**

17. Item No. 14 multiplied by percentage shown above is **1,094,229.93** and represents the maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance - January 1, 2019	84101-00	9,788,802.02	xxxxxxxxx
2. Foreclosed or Deeded in 2019		xxxxxxxxx	xxxxxxxxx
3. Tax Title Liens	84103-00	-	xxxxxxxxx
4. Taxes Receivable	84104-00	-	xxxxxxxxx
5A.	84102-00		xxxxxxxxx
5B.	84105-00	xxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxx	
8. Sales		xxxxxxxxx	xxxxxxxxx
9. Cash *	84109-00	xxxxxxxxx	
10. Contract	84110-00	xxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxx
14. Balance - December 31, 2019	84114-00	xxxxxxxxx	9,788,802.02
		9,788,802.02	9,788,802.02

CONTRACT SALES

		Debit	Credit
15. Balance - January 1, 2019	84115-00		xxxxxxxxx
16. 2019 Sales from Foreclosed Property	84116-00		xxxxxxxxx
17. Collected*	84117-00	xxxxxxxxx	
18.	84118-00	xxxxxxxxx	
19. Balance - December 31, 2019	84119-00	xxxxxxxxx	-
		-	-

MORTGAGE SALES

		Debit	Credit
20. Balance - January 1, 2019	84120-00		xxxxxxxxx
21. 2019 Sales from Foreclosed Property	84121-00		xxxxxxxxx
22. Collected*	84122-00	xxxxxxxxx	
23.	84123-00	xxxxxxxxx	
24. Balance - December 31, 2019	84124-00	xxxxxxxxx	-
		-	-

Analysis of Sale of Property: $ -
* Total Cash Collected in 2019 (84125-00)

Realized in 2019 Budget _____

To Results of Operation (Sheet 19) -

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

(Do not include the emergency authorizations pursuant to N.J.S.A.40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

Caused By	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting from 2019	Balance as at Dec. 31, 2019
Emergency Authorization - Municipal*	$	$	$	$ -
Emergency Authorization - Schools	$	$	$	$ -
Overexpenditure of Appropriations	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
TOTAL DEFERRED CHARGES	$ -	$ -	$ -	$ -

***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
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2020
1.				$	
2.				$	
3.				$	
4.				$	

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

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, 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, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
9/9/2018	Revaluation	585,000.00	117,000.00	585,000.00	117,500.00		467,500.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		585,000.00	117,000.00	585,000.00	117,500.00	-	467,500.00
				80025-00	80026-00		

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

dlapp@manchestertwp.com
Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2019 must be entered here and then raised in the 2020 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS
N.J.S. 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, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-
				80027-00	80028-00		

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

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2019 'must be entered here and then raised in the 2020 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

GENERAL CAPITAL BONDS

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxx	15,780,000.00	
Issued	80033-02	xxxxxxxxx		
Paid	80033-03	1,475,000.00	xxxxxxxxx	
Outstanding - December 31, 2019	80033-04	14,305,000.00	xxxxxxxxx	
		15,780,000.00	15,780,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	$ 1,580,000.00
2020 Interest on Bonds*		80033-06	$ 322,887.50	

ASSESSMENT SERIAL BONDS

Outstanding - January 1, 2019	80033-07	xxxxxxxxx	-	
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxx	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	$
2020 Interest on Bonds*		80033-12	$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	$ 322,887.50

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

GREEN ACRES LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxx	446,519.67	
Issued	80033-02	xxxxxxxxx		
Paid	80033-03	85,554.50	xxxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	360,965.17	xxxxxxxxx	
		446,519.67	446,519.67	
2020 Loan Maturities			80033-05	$ 28,213.24
2020 Interest on Loans			80033-06	$ 7,078.94
Total 2020 Debt Service for		Loan	80033-13	$ 35,292.18

_____ LOAN

Outstanding - January 1, 2019	80033-07	xxxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	$
2020 Interest on Loans			80033-12	$
Total 2020 Debt Service for		LOAN	80033-13	$ -

LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

_____ LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-05	$
2020 Interest on Loans			80033-06	$
Total 2020 Debt Service for _____ Loan			80033-13	$ -

_____ LOAN

Outstanding - January 1, 2019	80033-07	xxxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	$
2020 Interest on Loans			80033-12	$
Total 2020 Debt Service for _____ Loan			80033-13	$ -

LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

_____ LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-05	$
2020 Interest on Loans			80033-06	$
Total 2020 Debt Service for _____ Loan			80033-13	$ -

_____ LOAN

Outstanding - January 1, 2019	80033-07	xxxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	$
2020 Interest on Loans			80033-12	$
Total 2020 Debt Service for _____ Loan			80033-13	$ -

LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80034-01	xxxxxxxxx		
Paid	80034-02		xxxxxxxxx	
Outstanding - December 31, 2019	80034-03	-	xxxxxxxxx	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04	$		
2020 Interest on Bonds	80034-05	$		

TYPE I SCHOOL SERIAL BONDS

Outstanding - January 1, 2019	80034-06	xxxxxxxxx		
Issued	80034-07	xxxxxxxxx		
Paid	80034-08		xxxxxxxxx	
Outstanding - December 31, 2019	80034-09	-	xxxxxxxxx	
		-	-	
2020 Interest on Bonds*	80034-10	$		
2020 Bond Maturities - Serial Bonds	80034-11	$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	$		-

LIST OF BONDS ISSUED DURING 2019

Purpose		2020 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-	-		

2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

			Outstanding Dec. 31, 2019	2020 Interest Requirement
1.	Emergency Notes	80036-	$	$
2.	Special Emergency Notes	80037-	$ 467,500.00	$ 2,337.50
3.	Tax Anticipation Notes	80038-	$	$
4.	Interest on Unpaid State & County Taxes	80039-	$	$
5.			$	$
6.			$	$

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, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
#18-040 Police Communication System	1,857,000.00	12/18/2019	1,857,000.00	12/18/20	1.3600%		25,255.20	12/18/20
#19-012 Emergency Service Equipment	1,350,000.00	12/18/2019	1,350,000.00	12/18/20	1.3600%		18,360.00	12/18/20
Page Totals	3,207,000.00		3,207,000.00			-	43,615.20	
						80051-01	80051-02	

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

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

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
PREVIOUS PAGE TOTALS	3,207,000.00		3,207,000.00			-	43,615.20	
PAGE TOTALS	3,207,000.00		3,207,000.00			-	43,615.20	
						80051-01	80051-02	

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

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

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
PREVIOUS PAGE TOTALS	3,207,000.00		3,207,000.00			-	43,615.20	
PAGE TOTALS	3,207,000.00		3,207,000.00			-	43,615.20	
						80051-01	80051-02	

Sheet 33
Totals

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

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

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	
						80051-01	80051-02	

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

Assessment Notes with an original date of issue of 2017 or prior must be appropriated in full in the 2020 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 Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-
		80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
#08-028-6 Various Improvements	3,487.54				1,866.01		1,621.53	
#15-016 Platform Aerial Truck and Equipment	175,068.77				122,406.48		52,662.29	
#15-023-1 Various Vehicles for Public Works	143,779.12						143,779.12	
#15-023-2 Tools, Versa-Pro Diagnostic System	36,239.00						36,239.00	
#15-023-3 Fire Alarm Systems Upgrade	68,727.17				68,662.73		64.44	
#15-023-4 Various Roadway Repair Plan	76,789.82						76,789.82	
#15-023-5 Wi-Fi Project	565.02						565.02	
#16-004/16-035 Various Capital Improvements	180,219.54	380,000.00			77,108.50		103,111.04	380,000.00
#17-010 Various Paving Projects	148,966.34						148,966.34	
#17-023 Purchase of Fire Truck	35,000.00	665,000.00			668,979.00			31,021.00
#18-036 Improvements to Lake Road	175,000.00						175,000.00	
#18-040 Police Communications	93,000.00	1,857,000.00			1,750,829.61			199,170.39
#18-041 Fire Equipment	195,000.00				156,062.00		38,938.00	
#19-13 Emergency Service Equipment			1,500,000.00		196,572.10			1,303,427.90
#19-018 Various Paving Projects			490,000.00		328,514.12		161,485.88	
#19-019 Upgrade Phone System			35,000.00		24,427.44		10,572.56	
Page Total	1,331,842.32	2,902,000.00	2,025,000.00	-	3,395,427.99	-	949,795.04	1,913,619.29

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,331,842.32	2,902,000.00	2,025,000.00	-	3,395,427.99	-	949,795.04	1,913,619.29
PAGE TOTALS	1,331,842.32	2,902,000.00	2,025,000.00	-	3,395,427.99	-	949,795.04	1,913,619.29

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,331,842.32	2,902,000.00	2,025,000.00	-	3,395,427.99	-	949,795.04	1,913,619.29
GRAND TOTALS	1,331,842.32	2,902,000.00	2,025,000.00	-	3,395,427.99	-	949,795.04	1,913,619.29

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

Sheet 35a.Totals

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2019	80031-01	xxxxxxxxx	910,314.45
Received from 2019 Budget Appropriation *	80031-02	xxxxxxxxx	150,000.00
Improvement Authorizations Canceled		xxxxxxxxx	
(financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	640,000.00	xxxxxxxxx
			xxxxxxxxx
Balance - December 31, 2019	80031-05	420,314.45	xxxxxxxxx
		1,060,314.45	1,060,314.45

*The full amount of the 2019 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, 2019	80030-01	xxxxxxxxx	
Received from 2019 Budget Appropriation *	80030-02	xxxxxxxxx	
Received from 2019 Emergency Appropriation *	80030-03	xxxxxxxxx	
			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80030-04	-	xxxxxxxxx
			xxxxxxxxx
Balance - December 31, 2019	80030-05	-	xxxxxxxxx
		-	-

***The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.**

CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
#19-013 Emergency Services Equip	1,500,000.00	1,350,000.00	150,000.00	
#19-018 Paving Projects	490,000.00		490,000.00	
#19-019 Upgrade Phone System	35,000.00			35,000.00
	-			
	-			
	-			
	-			
	-			
	-			
	-			
Total 80032-00	2,025,000.00	1,350,000.00	640,000.00	35,000.00

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 - 2019

		Debit	Credit
Balance - January 1, 2019	80029-01	xxxxxxxxx	471,242.12
Premium on Sale of Bonds		xxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02	35,000.00	xxxxxxxxx
Appropriated to 2019 Budget Revenue	80029-03		xxxxxxxxx
Balance - December 31, 2019	80030-04	436,242.12	xxxxxxxxx
		471,242.12	471,242.12

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 2019 was $ 86,392,212.61
2. Amount of Item 1 Collected in 2019 (*) $ 85,046,704.65
3. Seventy (70) percent of Item 1 $ 60,474,548.83

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2019?

   Answer YES or NO **Yes**

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2019?

   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 2020 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO **No**

D.

1. Cash Deficit 2018 $ _____
2. 4% of 2018 Tax Levy for all purposes: Levy -- $ _____ = $ _____
3. Cash Deficit 2019 $ _____
4. 4% of 2019 Tax Levy for all purposes: Levy -- $ _____ = $ _____

E.

Unpaid	2018	2019	Total
1. State Taxes	$	$	$ -
2. County Taxes	$	$ 149,345.27	$ 149,345.27
3. Amounts due Special Districts	$	$ -	$ -
4. Amount due School Districts for School Tax	$	$ -	$ -

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 2019, please observe instructions of Sheet 2.

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

POST CLOSING
TRIAL BALANCE - WATER EAST UTILITY FUND
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit	
Cash	1,797,871.26		
Investments			
Due from - Current Fund	27,176.01		
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	71,704.52		
Liens Receivable	698.73		
Inventory	118,417.89		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		78,205.31	
Encumbrances Payable		247,356.24	
Accrued Interest on Bonds and Notes		-	
Due to - Water East Capital Fund		100,000.00	
Reserve for Escrow Deposits		344,553.58	
Subtotal - Cash Liabilities		770,115.13	"C"
Reserve for Consumer Accounts and Lien Receivable		190,821.14	
Fund Balance		1,054,932.14	
Total	2,015,868.41	2,015,868.41	

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER EAST UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	3,234,098.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	3,234,098.00
CASH	682,241.60	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	13,042,197.27	
AUTHORIZED AND UNCOMPLETED	2,051,880.46	
DUE FROM WATER EAST OPERATING FUND	100,000.00	
PAGE TOTALS	19,110,417.33	3,234,098.00

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER EAST UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	19,110,417.33	3,234,098.00
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		191,635.52
UNFUNDED		1,245,216.80
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER EAST OPERATING		
RESERVE FOR AMORTIZATION		9,978,577.73
RESERVE FOR DEFERRED AMORTIZATION		615,500.00
RESERVE FOR DEBT SERVICE		
NJEIT REIMBURSEMENT (PENDING MATURITY SCHEDULE)		1,265,902.00
DUE TO CURRENT FUND FUND		264,795.99
DUE TO SEWER EAST CAPITAL FUND		471,450.90
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		1,806,495.39
CAPITAL FUND BALANCE		36,745.00
TOTALS	19,110,417.33	19,110,417.33

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF WATER EAST 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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF WATER EAST UTILITY BUDGET - 2019

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	350,000.00	350,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			-
Rents		2,040,000.00	2,052,852.83	12,852.83
Miscellaneous		160,000.00	60,060.55	(99,939.45)
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
				-
				-
Subtotal		2,550,000.00	2,462,913.38	(87,086.62)
Deficit (General Budget) **	91306-			-
	91307-	2,550,000.00	2,462,913.38	(87,086.62)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		2,550,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		2,550,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,550,000.00
Deduct Expenditures:		
Paid or Charged	2,371,594.69	
Reserved	78,205.31	
Surplus (General Budget)**		
Total Expenditures		2,449,800.00
Unexpended Balance Canceled (See Footnote)		100,200.00

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2019 OPERATION

WATER EAST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Water East Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,462,913.38	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	95,725.99	
Total Revenue Realized		2,558,639.37
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	2,371,594.69	
Reserved	78,205.31	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,449,800.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,449,800.00
Excess		108,839.37
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	108,839.37	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Water East Utility for 2019

2018 Appropriation Reserves Canceled in 2019	95,725.99	
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		95,725.99

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

RESULTS OF 2019 OPERATIONS - WATER EAST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	100,200.00
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxxx	95,725.99
Deficit in Anticipated Revenues	87,086.62	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	108,839.37	xxxxxxxxx
	195,925.99	195,925.99

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER EAST UTILITY

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	1,296,092.77
Excess in Results of 2019 Operations	xxxxxxxxx	108,839.37
Amount Appropriated in the 2019 Budget - Cash	350,000.00	xxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2019	1,054,932.14	xxxxxxxxx
	1,404,932.14	1,404,932.14

ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM WATER EAST UTILITY - TRIAL BALANCE)

Cash		1,797,871.26
Investments		
Interfund Accounts Receivable		
Subtotal		1,797,871.26
Deduct Cash Liabilities Marked with "C" on Trial Balance		770,115.13
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,027,756.13
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		1,027,756.13

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.

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

SCHEDULE OF WATER EAST UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		$ 119,015.18
Increased by:		
Rents Levied		$ 2,005,786.17
Decreased by:		
Collections	$ 2,052,852.83	
Overpayments applied	$	
Transfer to Liens	$ 244.00	
Other	$	
		$ 2,053,096.83
Balance December 31, 2019		$ 71,704.52

SCHEDULE OF WATER EAST UTILITY LIENS

Balance December 31, 2018		$ 454.73
Increased by:		
Transfers from Accounts Receivable	$ 244.00	
Penalties and Costs	$	
Other	$	
		$ 244.00
Decreased by:		
Collections	$	
Other	$	
		$ -
Balance December 31, 2019		$ 698.73

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER EAST UTILITY FUND

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

Caused By	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting 2019	Balance as at Dec. 31, 2019
1. Emergency Authorization - Municipal*	$	$	$	$ -
2.	$	$	$	$ -
3.	$	$	$	$ -
4.	$	$	$	$ -
5.	$	$	$	$ -
Deficit in Operations	$	$	$	$ -
Total Operating	$ -	$ -	$ -	$ -
6.	$	$	$	$ -
7.	$	$	$	$ -
Total Capital	$ -	$ -	$ -	$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

WATER EAST UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			$
2020 Interest on Bonds		$	

WATER EAST UTILITY CAPITAL BONDS

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Capital Bonds			$
2020 Interest on Bonds		$	

INTEREST ON BONDS - WATER EAST UTILITY BUDGET

2020 Interest on Bonds (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF BONDS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

WATER EAST UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

WATER EAST UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - WATER EAST UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

WATER EAST UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

WATER EAST UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - WATER EAST UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

DEBT SERVICE FOR WATER EAST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER EAST UTILITY BUDGET	
2020 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2019	$
Required Appropriation - 2020	$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER EAST UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER EAST UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER EAST (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
#15-021 Acquisition of Tractor & Generator	69,806.00						69,806.00	
#15-024 Upgrade Wells 10/11	121,829.52						121,829.52	
#17-013 Painting and Repair of the Townships								
Elevated Water Storage Tank		1,235,204.01			56,940.95			1,178,263.06
#18-015 Water Meter Acquisition		2,192,708.00			2,125,754.26			66,953.74
PAGE TOTALS	191,635.52	3,427,912.01	-	-	2,182,695.21	-	191,635.52	1,245,216.80

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER EAST (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	191,635.52	3,427,912.01	-	-	2,182,695.21	-	191,635.52	1,245,216.80
TOTALS	191,635.52	3,427,912.01	-	-	2,182,695.21	-	191,635.52	1,245,216.80

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

WATER EAST UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	1,706,495.39
Received from 2019 Budget Appropriation	xxxxxxxxx	100,000.00
Improvement Authorizations Canceled	xxxxxxxxx	
(financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	1,806,495.39	xxxxxxxxx
	1,806,495.39	1,806,495.39

WATER EAST UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

*The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

WATER EAST UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
	-	-	-	-

WATER EAST UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	36,745.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxx
Balance - December 31, 2019	36,745.00	xxxxxxxxx
	36,745.00	36,745.00

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

POST CLOSING
TRIAL BALANCE - SEWER EAST UTILITY FUND
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit	
Cash	5,583,064.10		
Investments			
Due from -			
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	67,648.12		
Liens Receivable	400.36		
Inventory	82,181.50		
Due from Current Fund	0.23		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		441,869.81	
Encumbrances Payable		30,179.76	
Accrued Interest on Bonds and Notes		-	
Due to - Sewer Capital East		100,514.72	
Reserve for Escrow		227,230.15	
Subtotal - Cash Liabilities		799,794.44	"C"
Reserve for Consumer Accounts and Lien Receivable		150,229.98	
Fund Balance		4,783,269.89	
Total	5,733,294.31	5,733,294.31	

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER EAST UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH	2,248,297.11	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	11,878,031.55	
AUTHORIZED AND UNCOMPLETED		
DUE FROM SEWER OPERATING EAST FUND	100,514.72	
DUE FROM WATER CAPITAL EAST FUND	471,450.90	
DUE FROM CURRENT FUND	117,500.00	
PAGE TOTALS	14,815,794.28	-

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER EAST UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	14,815,794.28	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER EAST OPERATING		
RESERVE FOR AMORTIZATION		11,878,031.55
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DUE TO SEWER EAST OPERATING FUND		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		2,933,947.73
CAPITAL FUND BALANCE		3,815.00
TOTALS	14,815,794.28	14,815,794.28

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF SEWER EAST 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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF SEWER EAST UTILITY BUDGET - 2019

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	800,000.00	800,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			-
User Fees		3,400,000.00	3,609,143.64	209,143.64
Miscellaneous		125,000.00	89,021.94	(35,978.06)
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Subtotal		4,325,000.00	4,498,165.58	173,165.58
Deficit (General Budget) **	91306-			-
	91307-	4,325,000.00	4,498,165.58	173,165.58

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		4,325,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		4,325,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		4,325,000.00
Deduct Expenditures:		
Paid or Charged	3,483,130.19	
Reserved	441,869.81	
Surplus (General Budget)**		
Total Expenditures		3,925,000.00
Unexpended Balance Canceled (See Footnote)		400,000.00

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2019 OPERATION

SEWER EAST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Sewer East Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	4,498,165.58	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	454,503.12	
Total Revenue Realized		4,952,668.70
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	3,483,130.19	
Reserved	441,869.81	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,925,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,925,000.00
Excess		1,027,668.70
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	1,027,668.70	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Sewer East Utility for 2019

2018 Appropriation Reserves Canceled in 2019	454,503.12	
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		454,503.12

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

RESULTS OF 2019 OPERATIONS - SEWER EAST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	173,165.58
Unexpended Balances of Appropriations	xxxxxxxxx	400,000.00
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxxx	454,503.12
Deficit in Anticipated Revenues		xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	1,027,668.70	xxxxxxxxx
	1,027,668.70	1,027,668.70

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SEWER EAST UTILITY

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	4,555,601.19
Excess in Results of 2019 Operations	xxxxxxxxx	1,027,668.70
Amount Appropriated in the 2019 Budget - Cash	800,000.00	xxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2019	4,783,269.89	xxxxxxxxx
	5,583,269.89	5,583,269.89

ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM SEWER EAST UTILITY - TRIAL BALANCE)

Cash		5,583,064.10
Investments		
Interfund Accounts Receivable		
Subtotal		5,583,064.10
Deduct Cash Liabilities Marked with "C" on Trial Balance		799,794.44
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		4,783,269.66
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		4,783,269.66

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.

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

SCHEDULE OF SEWER EAST UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		$ 78,127.44
Increased by:		
Rents Levied		$ 3,599,064.68
Decreased by:		
Collections	$ 3,609,143.64	
Overpayments applied	$	
Transfer to Liens	$ 400.36	
Other	$	
		$ 3,609,544.00
Balance December 31, 2019		$ 67,648.12

SCHEDULE OF SEWER EAST UTILITY LIENS

Balance December 31, 2018		$
Increased by:		
Transfers from Accounts Receivable	$ 400.36	
Penalties and Costs	$	
Other	$	
		$ 400.36
Decreased by:		
Collections	$	
Other	$	
		$ -
Balance December 31, 2019		$ 400.36

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER EAST UTILITY FUND
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

Caused By	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting 2019	Balance as at Dec. 31, 2019
1. Emergency Authorization - Municipal*	$	$	$	$ -
2.	$	$	$	$ -
3.	$	$	$	$ -
4.	$	$	$	$ -
5.	$	$	$	$ -
Deficit in Operations	$	$	$	$ -
Total Operating	$ -	$ -	$ -	$ -
6.	$	$	$	$ -
7.	$	$	$	$ -
Total Capital	$ -	$ -	$ -	$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

SEWER EAST UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			$
2020 Interest on Bonds		$	

SEWER EAST UTILITY CAPITAL BONDS

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Capital Bonds			$
2020 Interest on Bonds		$	

INTEREST ON BONDS - SEWER EAST UTILITY BUDGET

2020 Interest on Bonds (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF BONDS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

SEWER EAST UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans	$		

SEWER EAST UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans	$		

INTEREST ON LOANS - SEWER EAST UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

SEWER EAST UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

SEWER EAST UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - SEWER EAST UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

DEBT SERVICE FOR SEWER EAST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SEWER EAST UTILITY BUDGET	
2020 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2019	$
Required Appropriation - 2020	$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER EAST UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER EAST UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER EAST (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
Total 70000-	-	-	-	-	-	-	-	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER EAST (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-

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

Sheet 52
Totals

SEWER EAST UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	2,833,947.73
Received from 2019 Budget Appropriation	xxxxxxxxx	100,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	2,933,947.73	xxxxxxxxx
	2,933,947.73	2,933,947.73

SEWER EAST UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

*The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

SEWER EAST UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
	-	-	-	-

SEWER EAST UTILITY FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	3,815.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxx
Balance - December 31, 2019	3,815.00	xxxxxxxxx
	3,815.00	3,815.00

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

POST CLOSING
TRIAL BALANCE - WATER WEST UTILITY FUND
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit	
Cash	2,604,531.67		
Investments			
Due from -			
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	70,252.60		
Liens Receivable	-		
Inventory	62,815.51		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		266,305.26	
Encumbrances Payable		139,888.10	
Accrued Interest on Bonds and Notes		240,993.30	
Due to -			
Subtotal - Cash Liabilities		647,186.66	"C"
Reserve for Consumer Accounts and Lien Receivable		133,068.11	
Fund Balance		1,957,345.01	
Total	2,737,599.78	2,737,599.78	

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER WEST UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH	233,455.02	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	15,381,544.98	
AUTHORIZED AND UNCOMPLETED	173,455.02	
PAGE TOTALS	15,788,455.02	-

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER WEST UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	15,788,455.02	-
BONDS PAYABLE		13,837,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		173,455.02
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER EAST OPERATING		
RESERVE FOR AMORTIZATION		1,718,000.00
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		60,000.00
CAPITAL FUND BALANCE		-
TOTALS	15,788,455.02	15,788,455.02

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF WATER WEST 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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF WATER WEST UTILITY BUDGET - 2019

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	700,000.00	700,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			-
User Fees		2,070,000.00	2,025,727.73	(44,272.27)
Miscellaneous		30,000.00	51,962.03	21,962.03
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Subtotal		2,800,000.00	2,777,689.76	(22,310.24)
Deficit (General Budget) **	91306-			-
	91307-	2,800,000.00	2,777,689.76	(22,310.24)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		2,800,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		2,800,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,800,000.00
Deduct Expenditures:		
Paid or Charged	2,133,694.74	
Reserved	266,305.26	
Surplus (General Budget)**		
Total Expenditures		2,400,000.00
Unexpended Balance Canceled (See Footnote)		400,000.00

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2019 OPERATION

WATER WEST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Water West 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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,777,689.76	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	260,333.41	
Total Revenue Realized		3,038,023.17
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	2,133,694.74	
Reserved	266,305.26	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,400,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,400,000.00
Excess		638,023.17
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	638,023.17	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Water West Utility for 2019

2018 Appropriation Reserves Canceled in 2019	260,333.41	
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		260,333.41

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

RESULTS OF 2019 OPERATIONS - WATER WEST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	400,000.00
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxxx	260,333.41
Deficit in Anticipated Revenues	22,310.24	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	638,023.17	xxxxxxxxx
	660,333.41	660,333.41

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER WEST UTILITY

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	2,019,321.84
Excess in Results of 2019 Operations	xxxxxxxxx	638,023.17
Amount Appropriated in the 2019 Budget - Cash	700,000.00	xxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2019	1,957,345.01	xxxxxxxxx
	2,657,345.01	2,657,345.01

ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM WATER WEST UTILITY - TRIAL BALANCE)

Cash		2,604,531.67
Investments		
Interfund Accounts Receivable		
Subtotal		2,604,531.67
Deduct Cash Liabilities Marked with "C" on Trial Balance		647,186.66
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,957,345.01
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		1,957,345.01

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.

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

SCHEDULE OF WATER WEST UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		$ 65,817.21
Increased by:		
User Charges Levied		$ 2,030,163.12
Decreased by:		
Collections	$ 2,025,727.73	
Overpayments applied	$	
Transfer to Liens	$	
Other	$	
		$ 2,025,727.73
Balance December 31, 2019		$ 70,252.60

SCHEDULE OF WATER WEST UTILITY LIENS

Balance December 31, 2018		$
Increased by:		
Transfers from Accounts Receivable	$	
Penalties and Costs	$	
Other	$	
		$ -
Decreased by:		
Collections	$	
Other	$	
		$ -
Balance December 31, 2019		$ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER WEST UTILITY FUND

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

	Caused By	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting 2019	Balance as at Dec. 31, 2019
1.	Emergency Authorization - Municipal*	$	$	$	$ -
2.		$	$	$	$ -
3.		$	$	$	$ -
4.		$	$	$	$ -
5.		$	$	$	$ -
	Deficit in Operations	$	$	$	$ -
	Total Operating	$ -	$ -	$ -	$ -
6.		$	$	$	$ -
7.		$	$	$	$ -
	Total Capital	$ -	$ -	$ -	$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

WATER WEST UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			$
2020 Interest on Bonds		$	

WATER WEST UTILITY CAPITAL BONDS

Outstanding - January 1, 2019	xxxxxxxxx	14,111,000.00	
Issued	xxxxxxxxx		
Paid	274,000.00	xxxxxxxxx	
Outstanding - December 31, 2019	13,837,000.00	xxxxxxxxx	
	14,111,000.00	14,111,000.00	
2020 Bond Maturities - Capital Bonds			$ 280,000.00
2020 Interest on Bonds		$ 503,503.70	

INTEREST ON BONDS - WATER WEST UTILITY BUDGET

2020 Interest on Bonds (*Items)	$ 503,503.70	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$ 240,993.30	
Subtotal	$ 262,510.40	
Add: Interest to be Accrued as of 12/31/2020	$ 70,174.31	
Required Appropriation 2020		$ 332,684.71

LIST OF BONDS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

WATER WEST UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

WATER WEST UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - WATER WEST UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

WATER WEST UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

WATER WEST UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - WATER WEST UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

DEBT SERVICE FOR WATER WEST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER WEST UTILITY BUDGET	
2020 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2019	$
Required Appropriation - 2020	$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER WEST UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER WEST UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER WEST (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
#09-026 Acquisition of Crestwood Water Co.	346,612.52				173,157.50		173,455.02	
Total 70000-	346,612.52	-	-	-	173,157.50	-	173,455.02	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER WEST (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	346,612.52	-	-	-	173,157.50	-	173,455.02	-
PAGE TOTALS	346,612.52	-	-	-	173,157.50	-	173,455.02	-

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

Sheet 52
Totals

WATER WEST UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	60,000.00
Received from 2019 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	60,000.00	xxxxxxxxx
	60,000.00	60,000.00

WATER WEST UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

*The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

WATER WEST UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
	-	-	-	-

WATER WEST UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

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

POST CLOSING
TRIAL BALANCE - SEWER WEST UTILITY FUND
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit	
Cash	579,535.98		
Investments			
Due from -			
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	70,715.76		
Liens Receivable	6,668.11		
Inventory	25,661.92		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		169,429.09	
Encumbrances Payable		18,634.58	
Accrued Interest on Bonds and Notes		95,123.25	
Due to -			
Subtotal - Cash Liabilities		283,186.92	"C"
Reserve for Consumer Accounts and Lien Receivable		103,045.79	
Fund Balance		296,349.06	
Total	682,581.77	682,581.77	

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER WEST UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH	5,042.58	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	5,179,957.42	
AUTHORIZED AND UNCOMPLETED	5,042.58	
PAGE TOTALS	5,190,042.58	-

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER WEST UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	5,190,042.58	-
BONDS PAYABLE		4,333,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		5,042.58
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER EAST OPERATING		
RESERVE FOR AMORTIZATION		852,000.00
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	5,190,042.58	5,190,042.58

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF SEWER WEST 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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF SEWER WEST UTILITY BUDGET - 2019

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	405,000.00	405,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			-
User Fees		2,200,000.00	2,306,661.42	106,661.42
Miscellaneous		57,000.00	68,620.42	11,620.42
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Subtotal		2,662,000.00	2,780,281.84	118,281.84
Deficit (General Budget) **	91306-			-
	91307-	2,662,000.00	2,780,281.84	118,281.84

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		2,662,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		2,662,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,662,000.00
Deduct Expenditures:		
Paid or Charged	2,492,570.91	
Reserved	169,429.09	
Surplus (General Budget)**		
Total Expenditures		2,662,000.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2019 OPERATION

SEWER WEST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Sewer West 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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,780,281.84	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	83,139.67	
Total Revenue Realized		2,863,421.51
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	2,492,570.91	
Reserved	169,429.09	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,662,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,662,000.00
Excess		201,421.51
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	201,421.51	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Sewer West Utility for 2019

2018 Appropriation Reserves Canceled in 2019	83,139.67	
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		83,139.67

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

RESULTS OF 2019 OPERATIONS - SEWER WEST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	118,281.84
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxxx	83,139.67
Deficit in Anticipated Revenues		xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	201,421.51	xxxxxxxxx
	201,421.51	201,421.51

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SEWER WEST UTILITY

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	499,927.55
Excess in Results of 2019 Operations	xxxxxxxxx	201,421.51
Amount Appropriated in the 2019 Budget - Cash	405,000.00	xxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2019	296,349.06	xxxxxxxxx
	701,349.06	701,349.06

ANALYSIS OF BALANCE DECEMBER 31, 2019
(FROM SEWER WEST UTILITY - TRIAL BALANCE)

Cash		579,535.98
Investments		
Interfund Accounts Receivable		
Subtotal		579,535.98
Deduct Cash Liabilities Marked with "C" on Trial Balance		283,186.92
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		296,349.06
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		296,349.06

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.

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

SCHEDULE OF SEWER WEST UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		$ 73,425.77
Increased by:		
User Charges Levied		$ 2,305,152.49
Decreased by:		
Collections	$ 2,306,661.42	
Overpayments applied	$	
Transfer to Liens	$ 1,201.08	
Other	$	
		$ 2,307,862.50
Balance December 31, 2019		$ 70,715.76

SCHEDULE OF SEWER WEST UTILITY LIENS

Balance December 31, 2018		$ 5,467.03
Increased by:		
Transfers from Accounts Receivable	$ 1,201.08	
Penalties and Costs	$	
Other	$	
		$ 1,201.08
Decreased by:		
Collections	$	
Other	$	
		$ -
Balance December 31, 2019		$ 6,668.11

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER WEST UTILITY FUND
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	Caused By	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting 2019	Balance as at Dec. 31, 2019
1.	Emergency Authorization - Municipal*	$	$	$	$ -
2.		$	$	$	$ -
3.		$	$	$	$ -
4.		$	$	$	$ -
5.		$	$	$	$ -
	Deficit in Operations	$	$	$	$ -
	Total Operating	$ -	$ -	$ -	$ -
6.		$	$	$	$ -
7.		$	$	$	$ -
	Total Capital	$ -	$ -	$ -	$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

SEWER WEST UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			$
2020 Interest on Bonds		$	

SEWER WEST UTILITY CAPITAL BONDS

Outstanding - January 1, 2019	xxxxxxxxx	4,502,000.00	
Issued	xxxxxxxxx		
Paid	169,000.00	xxxxxxxxx	
Outstanding - December 31, 2019	4,333,000.00	xxxxxxxxx	
	4,502,000.00	4,502,000.00	
2020 Bond Maturities - Capital Bonds			$ 85,000.00
2020 Interest on Bonds		$ 138,566.48	

INTEREST ON BONDS - SEWER WEST UTILITY BUDGET

2020 Interest on Bonds (*Items)	$ 138,566.48	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$ 95,123.25	
Subtotal	$ 43,443.23	
Add: Interest to be Accrued as of 12/31/2020	$ 69,050.00	
Required Appropriation 2020		$ 112,493.23

LIST OF BONDS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

SEWER WEST UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

SEWER WEST UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - SEWER WEST UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

SEWER WEST UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

SEWER WEST UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - SEWER WEST UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

DEBT SERVICE FOR SEWER WEST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SEWER WEST UTILITY BUDGET	
2020 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2019	$
Required Appropriation - 2020	$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER WEST UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER WEST UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER WEST (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
#09-027 Acquisition of Crestwood Sewer Co.	5,042.58						5,042.58	
PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER WEST (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-
TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

Sheet 52
Totals

SEWER WEST UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Received from 2019 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

SEWER WEST UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

*The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

SEWER WEST UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
	-	-	-	-

SEWER WEST UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

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

POST CLOSING
TRIAL BALANCE - UTILITY FUND
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit	
Cash			
Investments			
Due from -			
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	-		
Liens Receivable	-		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		-	
Encumbrances Payable			
Accrued Interest on Bonds and Notes		-	
Due to -			
Subtotal - Cash Liabilities		-	"C"
Reserve for Consumer Accounts and Lien Receivable			
Fund Balance		-	
Total	-	-	

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	-	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER EAST OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF 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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF UTILITY BUDGET - 2019

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-		-	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			-
				-
				-
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Subtotal		-	-	-
Deficit (General Budget) **	91306-			-
	91307-	-	-	-

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

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2019 OPERATION

UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	-	
Total Revenue Realized		-
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	-	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Utility for 2019

2018 Appropriation Reserves Canceled in 2019		
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		-

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

RESULTS OF 2019 OPERATIONS - UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxxx	-
Deficit in Anticipated Revenues		xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	-	xxxxxxxxx
	-	-

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - UTILITY

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Excess in Results of 2019 Operations	xxxxxxxxx	-
Amount Appropriated in the 2019 Budget - Cash	-	xxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM UTILITY - TRIAL BALANCE)

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

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.

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

SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		$ _____
Increased by:		
User Charges Levied		$ _____
Decreased by:		
Collections	$ _____	
Overpayments applied	$ _____	
Transfer to Liens	$ _____	
Other	$ _____	
		$ _____ -
Balance December 31, 2019		$ _____ -

SCHEDULE OF UTILITY LIENS

Balance December 31, 2018		$ _____
Increased by:		
Transfers from Accounts Receivable	$ _____	
Penalties and Costs	$ _____	
Other	$ _____	
		$ _____ -
Decreased by:		
Collections	$ _____	
Other	$ _____	
		$ _____ -
Balance December 31, 2019		$ _____ -

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

	Caused By	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting 2019	Balance as at Dec. 31, 2019
1.	Emergency Authorization - Municipal*	$	$	$	$ -
2.		$	$	$	$ -
3.		$	$	$	$ -
4.		$	$	$	$ -
5.		$	$	$	$ -
	Deficit in Operations	$	$	$	$ -
	Total Operating	$ -	$ -	$ -	$ -
6.		$	$	$	$ -
7.		$	$	$	$ -
	Total Capital	$ -	$ -	$ -	$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			$
2020 Interest on Bonds		$	

UTILITY CAPITAL BONDS

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Capital Bonds			$
2020 Interest on Bonds		$	

INTEREST ON BONDS - UTILITY BUDGET

2020 Interest on Bonds (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF BONDS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - UTILITY BUDGET	
2020 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2019	$
Required Appropriation - 2020	$ -

(Do not crowd - add additional sheets)

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, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Prinicpal	For Interest/Fees
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, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-

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

Sheet 52
Totals

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Received from 2019 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

*The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
	-	-	-	-

UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

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

POST CLOSING
TRIAL BALANCE - UTILITY FUND
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
Cash		
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		-
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Subtotal - Cash Liabilities		- "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		-
Total	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	-	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER EAST OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF 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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF UTILITY BUDGET - 2019

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-		-	-
Operating Surplus Anticipated with Consent of Director of Local Government	91302-			-
				-
				-
				-
				-
				-
Reserve for Debt Service	91307-			-
Capital Fund Balance				
Added by N.J.S. 40A:4-87:(List)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Subtotal		-	-	-
Deficit (General Budget) **	91306-			-
	91307-	-	-	-

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

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2019 OPERATION

UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	-	
Total Revenue Realized		-
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	-	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Utility for 2019

2018 Appropriation Reserves Canceled in 2019		
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		-

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

RESULTS OF 2019 OPERATIONS - UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxxx	-
Deficit in Anticipated Revenues		xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	-	xxxxxxxxx
	-	-

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - UTILITY

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Excess in Results of 2019 Operations	xxxxxxxxx	-
Amount Appropriated in the 2019 Budget - Cash	-	xxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM UTILITY - TRIAL BALANCE)

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

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.

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

SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		$ _____
Increased by:		
User Charges Levied		$ _____
Decreased by:		
Collections	$ _____	
Overpayments applied	$ _____	
Transfer to Liens	$ _____	
Other	$ _____	
		$ _____ -
Balance December 31, 2019		$ _____ -

SCHEDULE OF UTILITY LIENS

Balance December 31, 2018		$ _____
Increased by:		
Transfers from Accounts Receivable	$ _____	
Penalties and Costs	$ _____	
Other	$ _____	
		$ _____ -
Decreased by:		
Collections	$ _____	
Other	$ _____	
		$ _____ -
Balance December 31, 2019		$ _____ -

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

	Caused By	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting 2019	Balance as at Dec. 31, 2019
1.	Emergency Authorization - Municipal*	$	$	$	$ -
2.		$	$	$	$ -
3.		$	$	$	$ -
4.		$	$	$	$ -
5.		$	$	$	$ -
	Deficit in Operations	$	$	$	$ -
	Total Operating	$ -	$ -	$ -	$ -
6.		$	$	$	$ -
7.		$	$	$	$ -
	Total Capital	$ -	$ -	$ -	$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			$
2020 Interest on Bonds		$	

UTILITY CAPITAL BONDS

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Capital Bonds			$
2020 Interest on Bonds		$	

INTEREST ON BONDS - UTILITY BUDGET

2020 Interest on Bonds (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF BONDS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR LOANS

UTILITY _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

UTILITY _____ LOAN

Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Loan Maturities			$
2020 Interest on Loans		$	

INTEREST ON LOANS - UTILITY BUDGET

2020 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2020	$	
Required Appropriation 2020		$ -

LIST OF LOANS ISSUED DURING 2019

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - UTILITY BUDGET	
2020 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2019 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2019	$
Required Appropriation - 2020	$ -

(Do not crowd - add additional sheets)

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, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Prinicpal	For Interest/Fees
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, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-

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

Sheet 52
Totals

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Received from 2019 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Received from 2019 Budget Appropriation *	xxxxxxxxx	
Received from 2019 Emergency Appropriation *	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-

*The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
	-	-	-	-

UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxx
Balance - December 31, 2019	-	xxxxxxxxx
	-	-