

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

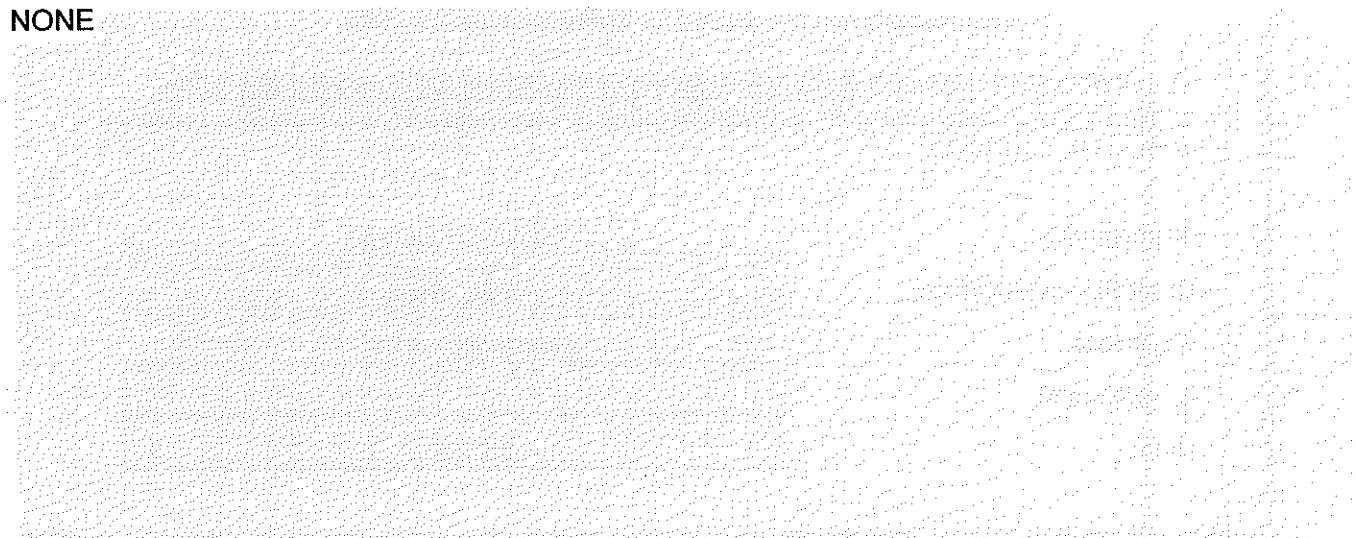
Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

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 TOWN of DOVER 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:

NONE



John J. Mooney
(Registered Municipal Accountant)

Nisivoccia LLP
(Firm Name)

200 Valley Road, Suite 300
(Address)

Mount Arlington, NJ 07856
(Address)

(973) 298-8500
(Phone Number)

(973) 298-8501
(Fax Number)

Certified by me

this 10th day February, 2020

22-6001751

Fed I.D. #

TOWN OF DOVER

Municipality

MORRIS

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	\$ <u>503,477.53</u>	\$ <u>696,985.99</u>	\$ _____

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

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 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.

awilson@dover.nj.us
Signature of Chief Financial Officer

2/10/2020
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 or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWN of DOVER, County of MORRIS 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 Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 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 \$ 1,294,133,500.00

SIGNATURE OF TAX ASSESSOR

TOWN OF DOVER
MUNICIPALITY

MORRIS
COUNTY

**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	1,015,463.49	1,015,463.49
OTHER TRUST FUNDS (continued)		
TOTALS	1,015,463.49	1,015,463.49

(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	1,015,463.49	1,015,463.49
OTHER TRUST FUNDS (continued)		
TOTALS	1,015,463.49	1,015,463.49

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2018 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2019
PREVIOUS PAGE TOTAL	1,332,407.77	379,279.43	677,322.21	1,034,364.99
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PAGE TOTAL	\$ 1,332,407.77	\$ 379,279.43	\$ 677,322.21	\$ 1,034,364.99

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2018 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2019
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PAGE TOTAL	\$ 1,332,407.77	\$ 379,279.43	\$ 677,322.21	\$ 1,034,364.99

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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
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Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
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								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Sheet 7

*Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	56,926,830.53	950,449.00
BOND ANTICIPATION NOTES PAYABLE		33,450,000.00
GENERAL SERIAL BONDS		6,655,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		265,163.11
UNFUNDED		4,157,083.62
ENCUMBRANCES PAYABLE		11,138,344.07
RESERVE TO PAY DEBT SERVICE		0.50
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		-
DOWN PAYMENTS ON IMPROVEMENTS		792.20
CAPITAL FUND BALANCE		309,998.03
	56,926,830.53	56,926,830.53

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
Provident Bank #9811702035	4,206,653.80
Provident Bank #9811702027	161,633.25
Animal Control Fund:	
Provident # 9811701524	18,917.77
Other Trust Funds:	
Provident Bank #9811701540	544,522.53
Provident Bank #9811702019	2,738.95
Provident Bank #9811700815	10,352.49
Provident Bank #9811701581	518.53
Provident Bank #9811701565	22,211.40
Provident Bank #9811701573	433,125.73
Provident Bank #9811701532	1,688.75
	1,015,158.38
General Capital Fund:	
Provident Bank #9811702001	14,935,448.75
Parking Utility Operating Fund:	
Provident Bank #9811700849	125,110.38
Parking Utility Capital Fund:	
Provident Bank #9811700856	395,590.55
Water Utility Operating Fund:	
Provident Bank #9811701490	1,507,563.05
Water Utility Capital Fund:	
Provident Bank #9811701516	4,888,892.90
PAGE TOTAL	28,270,127.21

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	28,270,127.21
PAGE TOTAL	28,270,127.21

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.

**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	876,787.27	131,403.70	215,499.13	-	46,830.81	745,861.03
New Jersey Department of Transportation:						-
2019- Bergen Street		145,000.00	108,750.00			36,250.00
2019- William Street		176,000.00	132,000.00			44,000.00
USDA Farmers Market Grant	7,753.50				7,753.50	-
Assistance to Firefighters Grant Program	228,693.00	41,862.85	234,770.00			35,785.85
Global Fire Prevention Grant	1,500.00					1,500.00
Historic Preservation Grant		480,000.00				480,000.00
New Jersey Safer Grant		463,418.00	95,333.25			368,084.75
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PAGE TOTALS	1,114,733.77	1,437,684.55	786,352.38	-	54,584.31	1,711,481.63

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

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PAGE TOTALS	1,114,733.77	1,437,684.55	786,352.38	-	54,584.31	1,711,481.63

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

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

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PAGE TOTALS	1,114,733.77	1,437,684.55	786,352.38	-	54,584.31	1,711,481.63

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

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TOTALS	1,114,733.77	1,437,684.55	786,352.38	-	54,584.31	1,711,481.63

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				
PREVIOUS PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
111

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

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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.9

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.11

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.13

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.21

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.25

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.31

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.33

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.35

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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.37

**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	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37
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PAGE TOTALS	1,071,402.46	885,086.90	604,784.65	1,195,389.98	(465,636.35)	54,584.31	845,663.37

Sheet
11.39

**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			
						-
Recycling Tonnage Grant				15,691.74		15,691.74
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PAGE TOTALS	-	-	-	15,691.74	-	15,691.74

**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	-	-	-	15,691.74	-	15,691.74
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						-
PAGE TOTALS	-	-	-	15,691.74	-	15,691.74

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	1,187,925.67
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXX	15,469,113.00
Paid	15,445,785.71	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	1,211,252.96	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00		XXXXXXXXXX
	16,657,038.67	16,657,038.67

* 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	XXXXXXXXXX	
2019 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance - December 31, 2019 85046-00		XXXXXXXXXX
	-	-

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXXXX	5,935.41
2019 Levy :	XXXXXXXXXXXX	XXXXXXXXXXXX
General County 80003-03	XXXXXXXXXXXX	3,515,108.66
County Library 80003-04	XXXXXXXXXXXX	
County Health	XXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXX	104,600.20
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXXXX	4,017.37
Paid	3,625,645.27	XXXXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes		XXXXXXXXXXXX
Due County for Added and Omitted Taxes	4,016.37	XXXXXXXXXXXX
	3,629,661.64	3,629,661.64

SPECIAL DISTRICT TAXES

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

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

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	604,784.65	604,784.65	-
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TOTALS	604,784.65	604,784.65	-

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: _____

RESULTS OF 2019 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	75,731.36
Delinquent Tax Collections	80013-02	XXXXXXXXXX	-
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	160,149.01
Unexpended Balances of 2019 Budget Appropriations	80013-04	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	387,232.39
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2018 Appropriation Reserves	80013-05	XXXXXXXXXX	311,151.84
Prior Years Interfunds Returned in 2019	80013-06	XXXXXXXXXX	21,882.29
Cancellation of Appropriated Grant Reserves		XXXXXXXXXX	54,584.31
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2019	80013-07	-	XXXXXXXXXX
Balance - December 31, 2019	80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	-	XXXXXXXXXX
Delinquent Tax Collections	80013-10	23,961.61	XXXXXXXXXX
			XXXXXXXXXX
Required Collection on Current Taxes	80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2019	80013-12		XXXXXXXXXX
Cancellation of Federal/State Grant Funds Receivable		54,584.31	XXXXXXXXXX
Interfunds and Other Receivables Advanced		318,856.73	XXXXXXXXXX
Prior Year Balance Adjustments to Appropriation Reserves		5,619.78	
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	607,708.77	XXXXXXXXXX
		1,010,731.20	1,010,731.20

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

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

**SURPLUS - CURRENT FUND
YEAR - 2019**

		Debit	Credit
1. Balance - January 1, 2019	80014-01	XXXXXXXXXX	2,448,137.82
2. XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
3. Excess Resulting from 2019 Operations	80014-02	XXXXXXXXXX	607,708.77
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	1,600,000.00	XXXXXXXXXX
5. Amount Appropriated in 2019 Budget - with Prior Written-Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6. XXXXXXXXXX			XXXXXXXXXX
7. Balance - December 31, 2019	80014-05	1,455,846.59	XXXXXXXXXX
		3,055,846.59	3,055,846.59

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

Cash	80014-06		4,101,086.00
Investments	80014-07		XXXXXXXXXX
XXXXXXXXXX			XXXXXXXXXX
Sub Total			4,101,086.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,685,239.41
Cash Surplus	80014-09		1,415,846.59
Deficit in Cash Surplus	80014-10		XXXXXXXXXX
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-	
Deferred Charges #	80014-12	40,000.00	
Cash Deficit #	80014-13		
XXXXXXXXXX			
XXXXXXXXXX			
XXXXXXXXXX			
XXXXXXXXXX			
Total Other Assets	80014-14		40,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		1,455,846.59

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.

**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	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
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) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		33,151.73	XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019		86,848.27	XXXXXXXXXX
Taxes Pending Appeals*	86,848.27	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2019		120,000.00	-

acoroneos@dover.nj.us
Signature of Tax Collector

T-8191
License #

2/10/2020
Date

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

		Debit	Credit
1. Balance - January 1, 2019	84101-00	204,400.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2019		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	-	XXXXXXXXXX
4. Taxes Receivable	84104-00	-	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance - December 31, 2019	84114-00	XXXXXXXXXX	204,400.00
		204,400.00	204,400.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ -
 * Total Cash Collected in 2019 (84125-00) _____
 Realized in 2019 Budget _____
 To Results of Operation (Sheet 19) _____ -

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.

Sheet 29

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	
7/28/2016	Reassessment	200,000.00	40,000.00	80,000.00	40,000.00		40,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		200,000.00	40,000.00	80,000.00	40,000.00	-	40,000.00

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

awilson@dover.nj.us
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.

**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	XXXXXXXXXX	7,520,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	865,000.00	XXXXXXXXXX	
Outstanding - December 31, 2019	80033-04	6,655,000.00	XXXXXXXXXX	
		7,520,000.00	7,520,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 880,000.00
2020 Interest on Bonds*		80033-06	\$ 159,772.50	
ASSESSMENT SERIAL BONDS				
Outstanding - January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	\$
2020 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 159,772.50

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**

LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Refunded				
Outstanding - December 31, 2019	80033-04	-	XXXXXXXXXX	
		-	-	
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	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
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	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding - December 31, 2019	80034-03	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04			\$
2020 Interest on Bonds	80034-05			\$
TYPE I SCHOOL SERIAL BONDS				
Outstanding - January 1, 2019	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding - December 31, 2019	80034-09	-	XXXXXXXXXX	
		-	-	
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	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
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-	\$	\$
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 **	
PREVIOUS PAGE TOTALS	33,858,709.50		33,450,000.00			517,628.95	1,003,500.00	
PAGE TOTALS	33,858,709.50		33,450,000.00			517,628.95	1,003,500.00	

Sheet 33.1

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01 80051-02

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

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

All notes with an original date of issue of 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. (Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 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			-	-		-	-	

Sheet 34

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

80051-01

80051-02

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 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
15-14 Various General Improvements and Equipment Purchases	218,004.70			24,842.61	33,138.32		209,708.99	
13-15 Various General Improvements and Equipment Purchases	88,268.79			17,145.94	49,960.61		55,454.12	
11-16 Various General Improvements		872,158.03		442,037.81	954,850.06	351,259.25		8,086.53
17-16 Improvement of Meridia Transit Plaza		982,680.75			5,000.00			977,680.75
9-17 Various Improvements		270,068.18		351,205.52	559,567.37	57,450.25		4,256.08
10-17 Various Improvements		1,011,500.00			227,000.00			784,500.00
24-17 Various Improvements	37,594.57			11,790.10	49,384.67			
1-18 Acquisition, Renovation and Improvement of the Berkeley College Building and Property		9,972,726.58		366,991.28	9,859,819.62			479,898.24
Page Total	343,868.06	13,109,133.54	-	1,214,013.26	11,738,720.65	408,709.50	265,163.11	2,254,421.60

Sheet 35

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	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62
PAGE TOTALS	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62

Sheet 35.2

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	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62
PAGE TOTALS	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62

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	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62
PAGE TOTALS	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62

Sheet 35.6

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	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62
PAGE TOTALS	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62

Sheet 35.8

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	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62
GRAND TOTALS	343,868.06	14,490,423.01	1,408,709.50	2,413,863.26	13,825,907.60	408,709.50	265,163.11	4,157,083.62

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance - January 1, 2019	80030-01	XXXXXXXXXX	792.20
Received from 2019 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2019 Emergency Appropriation *	80030-03	XXXXXXXXXX	
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019	80030-05	792.20	XXXXXXXXXX
		792.20	792.20

*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
Various Improvements	1,000,000.00	950,000.00	50,000.00	
Various Improvements to Public Facilities	408,709.50		408,709.50	
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
Total 80032-00	1,408,709.50	950,000.00	458,709.50	-

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.

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 | | \$ | <u>35,418,041.71</u> |
| 2. Amount of Item 1 Collected in 2019 (*) | | \$ | <u>34,759,436.88</u> |
| 3. Seventy (70) percent of Item 1 | | \$ | <u>24,792,629.20</u> |
- (*) 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.	<u>Unpaid</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
1. State Taxes	\$	\$ _____	\$ _____	\$ _____
2. County Taxes	\$	\$ _____	\$ 4,016.37	\$ 4,016.37
3. Amounts due Special Districts	\$	\$ _____	\$ -	\$ -
4. Amount due School Districts for School Tax	\$	\$ _____	\$ 1,211,252.96	\$ 1,211,252.96

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

POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2019
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,881,453.86	
Investments		
Due from - Current Fund	177.33	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	125,624.10	
Liens Receivable	-	
Inventory	112,301.71	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		369,905.66
Encumbrances Payable		126,323.97
Accrued Interest on Bonds and Notes		89,739.56
Due to -		
Accrued Interest on Loans		
Prepaid Water Rents		4,508.70
Water Rent Overpayments		8,202.40
Third Party Lien		213.49
Subtotal - Cash Liabilities		598,893.78 "C"
Reserve for Consumer Accounts and Lien Receivable		237,925.81
Fund Balance		1,282,737.41
Total	2,119,557.00	2,119,557.00

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2019
Operating and Capital Sections
(Separately Stated)
*Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"***

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	33,922,935.65	4,754,545.28
BONDS PAYABLE		5,197,000.00
LOANS PAYABLE		467,100.62
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		2,900,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,594,164.12
UNFUNDED		4,643,007.05
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		10,386,149.20
RESERVE FOR DEFERRED AMORTIZATION		579,505.01
RESERVE FOR DEBT SERVICE		
RESERVE FOR ENCUMBRANCES		3,333,618.62
DOWN PAYMENTS ON IMPROVEMENTS		13,773.48
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		54,072.27
TOTALS	33,922,935.65	33,922,935.65

(Do not crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

STATEMENT OF 2019 OPERATION

WATER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	4,865,356.92	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
2018 Appropriation Reserves Canceled in 2019	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
Total Revenue Realized		4,865,356.92
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	3,619,438.71	
Reserved	369,905.66	
Expended Without Appropriation	XXXXXXXXXX	
Cash Refund of Prior Year's Revenue	XXXXXXXXXX	
	XXXXXXXXXX	
Total Expenditures	3,989,344.37	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,989,344.37
Excess		876,012.55
Budget Appropriation - Surplus (General Budget)**	XXXXXXXXXX	
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	876,012.55	
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 2018 for an Anticipated Deficit in the Water Utility for 2018

2018 Appropriation Reserves Canceled in 2019	304,537.02	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None "'	XXXXXXXXXX	
* Excess (Revenue Realized)		304,537.02

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$ <u>46,615.16</u>
Increased by:		
Rents Levied		\$ <u>4,314,796.58</u>
Decreased by:		
Collections	\$ <u>4,232,893.35</u>	
Overpayments applied	\$ <u>2,894.29</u>	
Transfer to Liens	\$ <u> </u>	
Other	\$ <u> </u>	
		\$ <u>4,235,787.64</u>
Balance December 31, 2019		\$ <u><u>125,624.10</u></u>

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2018		\$ <u> </u>
Increased by:		
Transfers from Accounts Receivable	\$ <u> </u>	
Penalties and Costs	\$ <u> </u>	
Other	\$ <u> </u>	
		\$ <u> </u>
Decreased by:		
Collections	\$ <u> </u>	
Other	\$ <u> </u>	
		\$ <u> </u>
Balance December 31, 2019		\$ <u><u> </u></u>

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2019	XXXXXXXXXX	5,703,575.00	
Issued	XXXXXXXXXX		
Paid	506,575.00	XXXXXXXXXX	
Outstanding - December 31, 2019	5,197,000.00	XXXXXXXXXX	
	5,703,575.00	5,703,575.00	
2020 Bond Maturities - Capital Bonds			\$ 470,000.00
2020 Interest on Bonds		\$	118,125.00

INTEREST ON BONDS - WATER UTILITY BUDGET

2020 Interest on Bonds (*Items)	\$	118,125.00
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$	36,875.00
Subtotal	\$	81,250.00
Add: Interest to be Accrued as of 12/31/2020	\$	41,231.25
Required Appropriation 2020	\$	122,481.25

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS
WATER UTILITY _____ LOAN**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	
WATER UTILITY _____ LOAN			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	

INTEREST ON LOANS - WATER 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	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Sheet 50

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	2,900,000.00		2,900,000.00			-	87,000.00	

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 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.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2020 Interest on Notes	\$ 87,000.00
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 50,750.00
Subtotal	\$ 36,250.00
Add: Interest to be Accrued as of 12/31/2020	\$ 50,750.00
Required Appropriation - 2020	\$ 87,000.00

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

Sheet 51a

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	2,305,648.91	4,553,353.20	3,000,000.00	581,721.08	4,203,552.02	-	1,594,164.12	4,643,007.05
PAGE TOTALS	2,305,648.91	4,553,353.20	3,000,000.00	581,721.08	4,203,552.02	-	1,594,164.12	4,643,007.05

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	2,305,648.91	4,553,353.20	3,000,000.00	581,721.08	4,203,552.02	-	1,594,164.12	4,643,007.05
PAGE TOTALS	2,305,648.91	4,553,353.20	3,000,000.00	581,721.08	4,203,552.02	-	1,594,164.12	4,643,007.05

Sheet
52.3

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	6,773.48
Received from 2019 Budget Appropriation *	XXXXXXXXXX	150,000.00
Received from 2019 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	143,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2019	13,773.48	XXXXXXXXXX
	156,773.48	156,773.48

*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.

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

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

Title of Account	Debit	Credit
Cash	125,081.38	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		52,904.46
Encumbrances Payable		3,056.91
Accrued Interest on Bonds and Notes		6,633.75
Due to -		
Prepaid Parking Decals		150.00
Subtotal - Cash Liabilities		62,745.12 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		62,336.26
Total	125,081.38	125,081.38

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - PARKING 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	2,333,248.75	-
BONDS PAYABLE		853,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		372,055.26
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		960,815.40
RESERVE FOR DEFERRED AMORTIZATION		124,229.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		17,668.23
CAPITAL FUND BALANCE		5,480.86
TOTALS	2,333,248.75	2,333,248.75

(Do not crowd - add additional sheets)

**ANALYSIS OF PARKING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	RECEIPTS				Disbursements	Balance Dec. 31, 2019
	Audit Balance Dec. 31, 2018	Assessments and Liens	Operating Budget			
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-
						-
						-
						-
						-
						-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-
						-
						-
						-
Other Liabilities						-
Trust Surplus						-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-
						-
						-
						-
	-	-	-	-	-	-

*Show as red figure

STATEMENT OF 2019 OPERATION

PARKING UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	361,079.96	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
2018 Appropriation Reserves Canceled in 2019	XXXXXXXXXX	
Total Revenue Realized		361,079.96
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	263,601.10	
Reserved	52,904.46	
Expended Without Appropriation	XXXXXXXXXX	
Cash Refund of Prior Year's Revenue	XXXXXXXXXX	
Total Expenditures	316,505.56	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		316,505.56
Excess		44,574.40
Budget Appropriation - Surplus (General Budget)**	XXXXXXXXXX	
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	44,574.40	
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 2018 for an Anticipated Deficit in the Parking Utility for 2018

2018 Appropriation Reserves Canceled in 2019	17,746.57	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None "'	XXXXXXXXXX	
* Excess (Revenue Realized)		17,746.57

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

SCHEDULE OF PARKING UTILITY ACCOUNTS RECEIVABLE

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

SCHEDULE OF PARKING UTILITY LIENS

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
PARKING UTILITY ASSESSMENT BONDS**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
PARKING UTILITY CAPITAL BONDS			
Outstanding - January 1, 2019	XXXXXXXXXX	928,000.00	
Issued	XXXXXXXXXX		
Paid	75,000.00	XXXXXXXXXX	
Outstanding - December 31, 2019	853,000.00	XXXXXXXXXX	
	928,000.00	928,000.00	
2020 Bond Maturities - Capital Bonds			\$ 80,000.00
2020 Interest on Bonds		\$ 21,957.50	

INTEREST ON BONDS - PARKING UTILITY BUDGET

2020 Interest on Bonds (*Items)	\$	21,957.50	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$	6,633.75	
Subtotal	\$	15,323.75	
Add: Interest to be Accrued as of 12/31/2020	\$	6,040.00	
Required Appropriation 2020	\$	21,363.75	

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS
PARKING UTILITY _____ LOAN**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	
PARKING UTILITY _____ LOAN			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	

INTEREST ON LOANS - PARKING 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	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE FOR PARKING 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 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.

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS PARKING UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (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	372,055.26	-	-	-	-	-	372,055.26	-
PAGE TOTALS	372,055.26	-	-	-	-	-	372,055.26	-

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (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	372,055.26	-	-	-	-	-	372,055.26	-
PAGE TOTALS	372,055.26	-	-	-	-	-	372,055.26	-

Sheet
52.3

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

PARKING UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	17,668.23
Received from 2019 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2019	17,668.23	XXXXXXXXXX
	17,668.23	17,668.23

PARKING UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

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 Subtotalled 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 Subtotalled 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 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)

ANALYSIS OF UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
							-
							-
							-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
							-
							-
							-
Other Liabilities							-
Trust Surplus							-
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
							-
							-
	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated	-	
2018 Appropriation Reserves Canceled in 2019	-	
	-	
	-	
Total Revenue Realized	-	-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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 2018 for an Anticipated Deficit in the Utility for 2018

2018 Appropriation Reserves Canceled in 2019		
Less: Anticipated Deficit in 2018 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.

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		\$ _____ -

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
UTILITY ASSESSMENT BONDS**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
UTILITY CAPITAL BONDS			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
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	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS**
UTILITY _____ LOAN

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	

2020 Loan Maturities	\$
2020 Interest on Loans	\$

UTILITY _____ LOAN

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	

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	2020 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 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.

** 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 12/31/2020	\$ -
Required Appropriation - 2020	\$ -

(Do not crowd - add additional sheets)

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	-	-	-	-	-	-	-	-
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
PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.3

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

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 Subtotalled 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)

**ANALYSIS OF UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGGED 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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 2018 for an Anticipated Deficit in the Utility for 2018

2018 Appropriation Reserves Canceled in 2019		
Less: Anticipated Deficit in 2018 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.

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		\$ _____ -

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
UTILITY ASSESSMENT BONDS**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
UTILITY CAPITAL BONDS			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
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	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS
UTILITY LOAN**

2020 Debt Service	Debit	Credit
-------------------	-------	--------

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

UTILITY LOAN

Outstanding - January 1, 2019	xxxxxxx	xxxxxxx
Issued	xxxxxxx	
Paid		xxxxxxx
Outstanding - December 31, 2019	-	xxxxxxx
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	2020 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 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.

** 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 12/31/2020	\$ -
Required Appropriation - 2020	\$ -

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	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
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.3

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

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 Subtotalled 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
PREVIOUS PAGE TOTALS	-	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER 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)

**ANALYSIS OF UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGGED 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
							-
							-
							-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
							-
							-
Other Liabilities							-
Trust Surplus							-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
							-
							-
							-
	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated	-	
2018 Appropriation Reserves Canceled in 2019	-	
	-	
	-	
Total Revenue Realized	-	-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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 2018 for an Anticipated Deficit in the Utility for 2018

2018 Appropriation Reserves Canceled in 2019		
Less: Anticipated Deficit in 2018 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.

SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$	
Increased by:			
User Charges Levied		\$	
Decreased by:			
Collections	\$		<u>1,000,000</u>
Overpayments applied	\$		<u>1,000,000</u>
Transfer to Liens	\$		<u>1,000,000</u>
Other	\$		<u>1,000,000</u>
		\$	-
Balance December 31, 2019		\$	-

SCHEDULE OF UTILITY LIENS

Balance December 31, 2018		\$	
Increased by:			
Transfers from Accounts Receivable	\$		<u>1,000,000</u>
Penalties and Costs	\$		<u>1,000,000</u>
Other	\$		<u>1,000,000</u>
		\$	-
Decreased by:			
Collections	\$		<u>1,000,000</u>
Other	\$		<u>1,000,000</u>
		\$	-
Balance December 31, 2019		\$	-

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
UTILITY ASSESSMENT BONDS**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
UTILITY CAPITAL BONDS			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
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	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS**
UTILITY _____ LOAN

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	
UTILITY _____ LOAN			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
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	2020 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 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.

** 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 12/31/2020	\$ -
Required Appropriation - 2020	\$ -

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	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
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.1

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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.3

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

**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		-
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		-
Total	-	-

"C"

(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 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)

ANALYSIS OF UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated	-	
2018 Appropriation Reserves Canceled in 2019	-	
	-	
	-	
Total Revenue Realized	-	-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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 2018 for an Anticipated Deficit in the Utility for 2018

2018 Appropriation Reserves Canceled in 2019		
Less: Anticipated Deficit in 2018 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.

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		\$ _____ -

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
UTILITY ASSESSMENT BONDS**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
UTILITY CAPITAL BONDS			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
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	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS**
UTILITY _____ LOAN

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	
UTILITY _____ LOAN			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
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	2020 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 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.

** 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 12/31/2020	\$ -
Required Appropriation - 2020	\$ -

(Do not crowd - add additional sheets)

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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet
52.1

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.