

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

POPULATION LAST CENSUS	6,588
NET VALUATION TAXABLE 2018	\$747,444,520.00
MUNICODE	1019

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

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

_____ Township _____ of _____ Lebanon _____ County of _____ Hunterdon _____

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature: gregory della pia

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I gregory della pia am the Chief Financial Officer, License #220, of the Township of Lebanon, County of Hunterdon and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Prepared by Chief Financial Officer: No

Signature	<u>gregory della pia</u>
Title	_____
Address	<u>530 West Hill Drive</u> <u>Glen Gardner, NJ 08826</u> <u>US</u>
Phone Number	<u>973-402-2636</u>
Email	<u>greg@dellapiacpa.com</u>

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

gregory della pia

Registered Municipal Accountant
Ardito & Co., LLP

Firm Name
1110 Harrison Street
Ste C
Frenchtown, NJ 08825
US

Address
908-996-4711

Phone Number
anthony@arditoandcompany.com

Email

Certified by me
4/22/2019

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Lebanon
Chief Financial Officer: gregory della pia
Signature: gregory della pia
Certificate #:
Date: 4/22/2019

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Lebanon
Chief Financial Officer:
Signature:
Certificate #:
Date: 4/22/2019

22-6002024
 Fed I.D. #
Lebanon
 Municipality
Hunterdon
 County

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

Fiscal Year Ending: December 31, 2018

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ _____	\$101,661.96	\$ _____

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

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

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

<u>gregory della pia</u> Signature of Chief Financial Officer	<u>4/22/2019</u> Date
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IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

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

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

Signature: gregory della pia
Name: gregory della pia
Title: _____

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



MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of **\$747,444,520**

gregory della pia
SIGNATURE OF TAX ASSESSOR
Lebanon
MUNICIPALITY
Hunterdon
COUNTY

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

	2018	
Cash:		
Cash	3,066,079.77	
Sub Total Cash	3,066,079.77	
Investments:		
Other Receivables		
Due from State of NJ - Senior Citizens & Veterans Deductions	3,681.53	
Sub Total Assets not offset by Reserve for Receivables	3,681.53	
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	353,533.34	
Tax Title Liens	173,862.09	
Property Acquired by Taxes	94,200.00	
Due General Capital Fund	27,279.79	
Due Dog Fund	421.17	
Sub Total Receivables and Other Assets with Reserves	649,296.39	
Deferred Charges		
Deferred Charges	47,890.26	
Sub Total Deferred Charges	47,890.26	
Total Assets	3,766,947.95	

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

	2018	
Liabilities:		
Reserve for Encumbrances	181,355.66	
Appropriation Reserves	132,662.79	
Regional High School Tax Payable	1,054,391.81	
Local District School Tax Payable	445,996.63	
Due County for Added and Omitted Taxes	4,408.02	
Prepaid Taxes	221,160.39	
Due to State: Marriage License	193.00	
Due Other Trust Fund	24,155.57	
Due Grants Fund	38,461.97	
Reserve for Codification of Ordinances	5,624.50	
Reserve for FEMA	131,171.47	
Total Liabilities	2,239,581.81	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables	649,296.39	
Fund Balance	878,069.75	
Total Liabilities, Reserves and Fund Balance	3,766,947.95	

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

	2018	
Assets		
Cash	27,586.88	
Federal and State Grants Receivable	496,705.82	
Due from Current Fund	38,461.97	
Total Assets Federal and State Grant Fund	562,754.67	
 Liabilities		
Appropriated Reserves for Federal and State Grants	560,108.65	
Unappropriated Reserves for Federal and State Grants	2,646.02	
Total Liabilities Federal and State Grant Fund	562,754.67	

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

Assets		
Cash	1,220,406.00	
Deferred Charges		
Deferred Charges to Future Taxation - Unfunded	3,247,964.00	
Deferred Charges to Future Taxation - Funded	250,311.00	
Total Deferred Charges	3,498,275.00	
Total Assets General Capital Fund	4,718,681.00	
Liabilities		
Improvement Authorizations - Funded	474,566.88	
Improvement Authorizations - Unfunded	477,375.50	
Bond Anticipation Notes	3,024,230.00	
NJ Trust Environmental Infrastructure Loan	135,311.00	
NJ Trust Loan Program	115,000.00	
Reserve for Fire Truck and Ambulance	17,233.09	
Capital Improvement Fund	392,432.14	
Due Current Fund	27,279.79	
Total Liabilities and Reserves	4,663,428.40	
Fund Balance		
Capital Surplus	55,252.60	
Total General Capital Liabilities	4,718,681.00	

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

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

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

	2018	
Animal Control Trust Assets		
Cash	45,955.93	
Total Dog Trust Assets	45,955.93	
Animal Control Trust Liabilities		
Due Current Fund	421.17	
Reserve - Dog Fund	45,534.76	
Total Dog Trust Reserves	45,955.93	
CDBG Trust Assets		
CDBG Trust Liabilities		
LOSAP Trust Assets		
LOSAP Trust Liabilities		
Open Space Trust Assets		
Open Space Trust Liabilities		
Other Trust Assets		
Cash	1,947,732.57	
Due from Current Fund	24,155.57	
Total Other Trust Assets	1,971,888.14	
Other Trust Liabilities		
Total Miscellaneous Trust Reserves (31-287)	1,905,557.01	
Total Trust Escrow Reserves (31-286)	66,331.13	
Total Other Trust Reserves and Liabilities	1,971,888.14	

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

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

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2017 Per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of Dec. 31, 2018</u>
Reserve for Accumulated Absences	\$258,070.50	\$46,474.20	\$	\$304,544.70
Reserve for Developer's Escrow	\$94,021.19	\$14,918.56	\$25,753.12	\$83,186.63
Reserve for Developer's Escrow	\$97,519.46	\$25,495.13	\$22,542.92	\$100,471.67
Reserve for Driveway Bonds	\$4,111.76	\$20.30	\$1,500.00	\$2,632.06
Reserve for Emergency Snow Removal	\$47,908.01	\$16,531.69	\$11,400.00	\$53,039.70
Reserve for Environmental Trust	\$4,084.23	\$20.38	\$461.21	\$3,643.40
Reserve for Fair Share Housing	\$152,391.65	\$11,749.52	\$7,032.00	\$157,109.17
Reserve for Library Fund	\$5,551.03	\$1,136.09	\$1,288.92	\$5,398.20
Reserve for Memorial Park	\$1,500.30	\$4,214.98	\$4,862.62	\$852.66
Reserve for Municipal Open Space	\$1,012,015.93	\$888,343.59	\$906,592.50	\$993,767.02
Reserve for Museum Donations	\$12,819.02	\$795.62	\$1,017.50	\$12,597.14
Reserve for Off Duty Police	\$5,120.83	\$33,208.48	\$25,063.57	\$13,265.74
Reserve for Off Track Improvements	\$60,059.72	\$353.17	\$	\$60,412.89
Reserve for Outside Lien Redemptions	\$14,011.70	\$47,479.90	\$61,491.60	\$0.00
Reserve for Recreation Trust	\$14,917.26	\$60.81	\$	\$14,978.07
Reserve for State Unemployment	\$99,188.46	\$564.84	\$95.34	\$99,657.96
Reserve for Tax Sale Premiums	\$42,841.34	\$80,589.79	\$57,100.00	\$66,331.13
Totals	\$1,926,132.39	\$1,171,957.05	\$1,126,201.30	\$1,971,888.14

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

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

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Capital - General		1,220,406.00		1,220,406.00
Current	36,204.37	3,171,289.63	141,414.23	3,066,079.77
Federal and State Grant Fund		27,586.88		27,586.88
Municipal Open Space Trust Fund				0.00
Public Assistance #1**				
Public Assistance #2**				
Trust - Assessment				
Trust - Dog License		46,480.93	525.00	45,955.93
Trust - Other	10.00	1,947,722.57		1,947,732.57
Total	36,214.37	6,413,486.01	141,939.23	6,307,761.15

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: gregory della pia Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Green Acres	-10.00
Accumulated Absence Fund #16116353	304,544.70
Animal Trust #16116214	46,480.93
Construction Escrow #16116433	67,742.89
Current Account #16116185	3,049,177.01
Driveway Bonds #16116222	2,631.79
Drunk Driving Enforce Acct #16116281	27,586.88
Environmental Trust #4000031631	3,643.40
Escrow Acct. #12153	100,471.67
Fair Share Housing Trust #16116273	157,109.17
General Capital #16116206	1,220,406.00
Inspection Escrow #6570425	14,453.74
Library Fund #16116265	6,387.85
Memorial Park #16112264	852.66
Museum Donations #16116230	12,597.14
Off Duty Police #16117408	13,265.74
Off-Tract Improvements Trust #16116249	62,334.09
Open Space Trust #16116329	984,934.82
Payroll Account #16116409	122,112.62
Recreation Trust #16116257	10,734.12
Snow Emergency Removal #16116345	53,039.70
State Unemployment Trust #16116302	99,657.96
Tax Premium Acct #16116417	53,331.13
Total	6,413,486.01

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Clean Communities		26,012.00	24,969.55	1,042.45		0.00	
NJDOT Grant - Sliker Road Imps		185,000.00				185,000.00	
FEMA Generator Grant	81,041.00					81,041.00	
Highlands Water Protection	139,143.82					139,143.82	
Neighborhood Preservation - Balanced Housing	5,000.00					5,000.00	
NJ DOT - Hickory Run Road Guard Rails	120,000.00		58,479.00			61,521.00	
NJ DOT - Penwell Road	22,500.00					22,500.00	
Storm Water Grant	2,500.00					2,500.00	
Total	370,184.82	211,012.00	83,448.55	1,042.45	0.00	496,705.82	

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Body Armor	5,681.28	128.68					5,809.96	
Clean Communities Program	34,702.36	26,012.00		25,018.71	1,042.45		34,653.20	
Click it or Ticket	4,000.00						4,000.00	
Drunk Driving Enforcement Fund	13,835.12	2,523.12					16,358.24	
Environmental Protection Grant	7,232.06						7,232.06	
Highlands Water Protection Grant	118,531.01			1,160.00			117,371.01	
Law and Public Safety Grant	66,910.40						66,910.40	
Neighborhood Preservation-Bal. Housing	355.10						355.10	
NJ DOT - Penwell Road	27,593.46						27,593.46	
NJ Highlands - Initial Assessment	5,104.20						5,104.20	
NJDOT - Hickory Run Road Guard Rails	120,000.00			72,133.25			47,866.75	
NJDOT Grant - Sliker Road Imps		185,000.00					185,000.00	
Recycling Tonnage Grant	19,013.58	4,304.29		3,350.00			19,967.87	
Storm Water Grant - CY 05	5,000.00						5,000.00	
Storm Water Grant - CY 06	5,000.00						5,000.00	
Storm Water Grant - CY 07/08	10,000.00						10,000.00	
Tree Grant	1,886.40						1,886.40	
Total	444,844.97	217,968.09	0.00	101,661.96	1,042.45	0.00	560,108.65	

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Alcohol Education	128.68	128.68					0.00	
Drunk Driving Enforcement	2,523.12	2,523.12		2,646.02			2,646.02	
Recycling Tonnage Grant	4,304.29	4,304.29					0.00	
Total	6,956.09	6,956.09	0.00	2,646.02	0.00	0.00	2,646.02	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	346,737.63
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	4,616,263.38
Prepaid Beginning Balance		xxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	10,124,520.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	10,025,261.00	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	445,996.63	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	4,616,263.38	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	15,087,521.01	15,087,521.01

Amount Deferred during year _____

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	0.20
2018 Levy	xxxxxxxxxx	74,756.00
Added and Omitted Levy	xxxxxxxxxx	95.09
Interest Earned	xxxxxxxxxx	
Expenditures	74,851.29	xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	74,851.29	74,851.29

REGIONAL SCHOOL TAX

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

Amount Deferred during Year _____
 # Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable	xxxxxxxxxx	926,629.31
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	xxxxxxxxxx	1,837,451.70
Prepaid Beginning Balance		xxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	5,783,687.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	5,655,924.50	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable	1,054,391.81	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	1,837,451.70	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	8,547,768.01	8,547,768.01

Amount Deferred during year _____
 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	3,416.00
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	2,902,825.84
County Library	xxxxxxxxxx	285,049.36
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	277,233.97
Due County for Added and Omitted Taxes	xxxxxxxxxx	4,408.01
Paid	3,468,525.16	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	4,408.02	xxxxxxxxxx
	3,472,933.18	3,472,933.18

Paid for Regular County Levies	3,465,109.17	
Paid for Added and Omitted Taxes	3,415.99	

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	0.00
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	
Total 2018 Levy	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	0.00	0.00

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

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	550,000.00	550,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	2,988,090.00	3,118,593.33	130,503.33
Added by N.J.S.A. 40A:4-87	0.00	0.00	0.00
Total Miscellaneous Revenue Anticipated	2,988,090.00	3,118,593.33	130,503.33
Receipts from Delinquent Taxes	280,000.00	422,187.83	142,187.83
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	2,596,603.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	2,596,603.00	2,693,068.11	96,465.11
	6,414,693.00	6,783,849.27	369,156.27

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	21,714,611.38
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	10,124,520.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax	5,783,687.00	xxxxxxxxxx
County Taxes	3,465,109.17	xxxxxxxxxx
Due County for Added and Omitted Taxes	4,408.01	xxxxxxxxxx
Special District Taxes		xxxxxxxxxx
Municipal Open Space Tax	74,851.09	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	431,032.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	2,693,068.11	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	22,145,643.38	22,145,643.38

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

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

Source	Budget	Realized	Excess or (Deficit)
TOTAL	0.00	0.00	0.00

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

CFO Signature: _____ gregory della pia

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted	6,414,693.00
2018 Budget - Added by N.J.S.A. 40A:4-87	0.00
Appropriated for 2018 (Budget Statement Item 9)	6,414,693.00
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	6,414,693.00
Add: Overexpenditures (see footnote)	47,890.26
Total Appropriations and Overexpenditures	6,462,583.26
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	5,898,888.47
Paid or Charged - Reserve for Uncollected Taxes	431,032.00
Reserved	132,662.79
Total Expenditures	6,462,583.26
Unexpended Balances Cancelled (see footnote)	0.00

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR
LOCAL DISTRICT SCHOOL PURPOSES
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

2018 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2018 OPERATION
CURRENT FUND

	Debit	Credit
Cancelation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)		
Deferred School Tax Revenue: Balance December 31, CY		6,453,715.08
Deferred School Tax Revenue: Balance January 1, CY	6,453,715.08	
Deficit in Anticipated Revenues: Delinquent Tax Collections		
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Deficit in Anticipated Revenues: Required Collection of Current Taxes	0.00	
Excess of Anticipated Revenues: Delinquent Tax Collections		142,187.83
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		130,503.33
Excess of Anticipated Revenues: Required Collection of Current Taxes		96,465.11
Interfund Advances Originating in CY (Debit)	27,279.79	
Miscellaneous Revenue Not Anticipated		264,830.84
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Years Interfunds Returned in CY (Credit)		
Refund of Prior Year Revenue (Debit)		
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)		
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Unexpended Balances of CY Budget Appropriations		0.00
Unexpended Balances of PY Appropriation Reserves (Credit)		68,901.41
Surplus Balance	675,608.73	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	7,156,603.60	7,156,603.60

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
DMV Fees	11,438.46
Green Acres	4,893.01
Homeowner Mail Reimb	277.80
In Lieu Tax	486.44
Tax Sale Costs	1,409.46
Board of Health	3,750.00
BOE Shared Services	28,173.33
Cable TV	22,582.85
Cell Tower	49,523.25
Cert Lists	1,303.00
Collector Miscellaneous	
Copies/Maps	622.57
FEMA Reimb of PY Expenditures	
Insurance Refunds	60,884.98
LEA Rebates	8,315.15
Miscellaneous	37,821.65
Newsletters	3,320.00
Permits	5,646.00
Planning Board	7,862.89
Retail Food	3,800.00
Sale of Property	
Trailer Fees	6,660.00
Zoning	6,060.00
Total Amount of Miscellaneous Revenues Not Anticipated	\$264,830.84

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Balance January 1, CY (Credit)		752,461.02
Amount Appropriated in the CY Budget - Cash	550,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Excess Resulting from CY Operations		675,608.73
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Surplus Balance - To Surplus		
Balance December 31, 2018	878,069.75	xxxxxxxxxx
	1,428,069.75	1,428,069.75

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

Cash		3,066,079.77
Investments		
Sub-Total		3,066,079.77
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,239,581.81
Cash Surplus		826,497.96
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	3,681.53	
Deferred Charges #	47,890.26	
Cash Deficit	0.00	
Total Other Assets		51,571.79
		878,069.75

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$21,986,156.36
		\$
2.	Amount of Levy Special District Taxes	\$74,756.00
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	\$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	\$27,941.32
5a.	Subtotal 2018 Levy	\$22,088,853.68
5b.	Reductions due to tax appeals **	\$
5c.	Total 2018 Tax Levy	\$22,088,853.68
6.	Transferred to Tax Title Liens	\$17,430.90
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$3,278.06
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$1,344,396.95
	In 2018*	\$20,328,741.14
	Homestead Benefit Revenue	\$
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$41,473.29
	Total to Line 14	\$21,714,611.38
11.	Total Credits	\$21,735,320.34
12.	Amount Outstanding December 31, 2018	\$353,533.34
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	98.3057

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

No

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$21,714,611.38
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$21,714,611.38

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

Where Item 5 shows \$22,088,853.68, and Item 10 shows \$21,714,611.38, the percentage represented by the cash collections would be \$21,714,611.38 / \$22,088,853.68 or 98.3057. The correct percentage to be shown as Item 13 is 98.3057%.

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

* Include overpayments applied as part of 2018 collections.

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

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

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

(1) Utilizing Accelerated Tax Sale

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



(2) Utilizing Tax Levy Sale

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

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

		Debit	Credit
1	Balance Jan 1, CY: Due From State of New Jersey (Debit)	3,681.53	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
2	Sr. Citizens Deductions Per Tax Billings (Debit)	4,473.29	
3	Veterans Deductions Per Tax Billings (Debit)	37,000.00	
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)		
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
9	Received in Cash from State (Credit)		41,473.29
	Balance December 31, 2018		3,681.53
		45,154.82	45,154.82

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

Line 2	4,473.29
Line 3	37,000.00
Line 4	
Sub-Total	41,473.29
Less: Line 7	
To Item 10	41,473.29

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1.	Balance January 1, 2018	551,144.73	XXXXXXXXXX
	A. Taxes	373,119.50	XXXXXXXXXX
	B. Tax Title Liens	178,025.23	XXXXXXXXXX
2.	Cancelled		
	A. Taxes	XXXXXXXXXX	
	B. Tax Title Liens	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		
	A. Taxes	XXXXXXXXXX	
	B. Tax Title Liens	XXXXXXXXXX	
4.	Added Taxes		XXXXXXXXXX
5.	Added Tax Title Liens		XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year)		
	A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX	3,389.10
	B. Tax Title Liens - Transfers from Taxes	3,389.10	XXXXXXXXXX
7.	Balance Before Cash Payments	XXXXXXXXXX	551,144.73
8.	Totals	554,533.83	554,533.83
9.	Collected:	XXXXXXXXXX	422,187.83
	A. Taxes	369,730.40	XXXXXXXXXX
	B. Tax Title Liens	52,457.43	XXXXXXXXXX
10.	Interest and Costs - 2018 Tax Sale	27,474.29	XXXXXXXXXX
11.	2018 Taxes Transferred to Liens	17,430.90	XXXXXXXXXX
12.	2018 Taxes	353,533.34	XXXXXXXXXX
13.	Balance December 31, 2018	XXXXXXXXXX	527,395.43
	A. Taxes	353,533.34	XXXXXXXXXX
	B. Tax Title Liens	173,862.09	XXXXXXXXXX
14.	Totals	949,583.26	949,583.26

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 76.6020

16. Item No. 14 multiplied by percentage shown above is 403,995.45 and represents the maximum amount that may be anticipated in 2019.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
Balance January 1, CY (Debit)	94,200.00	
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	xxxxxxxxxx	94,200.00
	94,200.00	94,200.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
(Do not include the emergency authorizations pursuant to
N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13)

Caused By	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Current Fund Approp Overexpended	\$	\$	\$47,890.26	\$47,890.26
Animal Control Fund	\$0.00	\$	\$	\$
Capital -	\$0.00	\$	\$	\$
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
Subtotal Current Fund	\$0.00	\$0.00	\$47,890.26	\$47,890.26
Subtotal Trust Fund	\$0.00	\$	\$	\$
Subtotal Capital Fund	\$0.00	\$	\$	\$
Total Deferred Charges	\$0.00	\$0.00	\$47,890.26	\$47,890.26

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT
SATISFIED**

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2017	Reduced in 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
	Totals						

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

gregory della pia
 Chief Financial Officer

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

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

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

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

 gregory della pia
 Chief Financial Officer

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

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

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

ASSESSMENT SERIAL BONDS

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

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

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

GREEN ACRES TRUST LOAN

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

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

NJ Trust Environmental Infrastructure Loan

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		172,273.00	
Issued			
Paid	36,962.00		
Outstanding December 31, 2018	135,311.00		
2019 Loan Maturities			35,785.00
2019 Interest on Loans			
Total 2019 Debt Service for Loan			35,785.00

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

NJ Trust Loan Program

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		130,000.00	
Issued			
Paid	15,000.00		
Outstanding December 31, 2018	115,000.00		
2019 Loan Maturities			15,000.00
2019 Interest on Loans			5,489.00
Total 2019 Debt Service for Loan			20,489.00

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

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

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total				

2019 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
DPW Dump Trucks/apparatus, Road Resurfacing, Muni Bldg Septic System	522,500.00	9/6/2013	326,561.00	7/26/2019	0.02	65,313.00	6,695.00	12/31/2019
DPW Garage	1,900,000.00	9/10/2010	451,293.00	7/26/2019	0.02	225,647.00	9,252.00	12/31/2019
DPW Garage Feasibility	190,000.00	12/23/2009	38,000.00	7/26/2019	0.02	38,000.00	779.00	12/31/2019
DPW Vehicle and Apparatus, Road Resurfacing of Various Township Roads, Supplemental Funding of DPW Garage	428,000.00	9/7/2012	239,680.00	7/26/2019	0.02	59,920.00	4,913.00	12/31/2019
Fire and Rescue Squad Ambulance	164,800.00	9/9/2011	68,664.00	7/26/2019	0.02	22,888.00	1,408.00	12/31/2019
Police Garage, Generator, File Cabs, IT equip, Mason Dump Truck, Road Resurfacing	329,500.00	12/23/2009	65,900.00	7/26/2019	0.02	65,900.00	1,351.00	12/31/2019
Resurface Red Mill Road; Sealing program; Calcium Storge Tank; Electronic Message Sign; Museum Improvements	380,000.00	8/24/2017	380,000.00	7/26/2019	0.02		7,790.00	12/31/2019
Road Resurfacing Program ; DPW Dump Truck; DPW Road Maintainer Machine.	437,000.00	9/6/2013	273,125.00	7/26/2019	0.02	54,625.00	5,599.00	12/31/2019
Road Resurfacing, DPW Trucks, Vehicle Lift, Library Heating, Tanker Fire Turck	659,000.00	9/10/2010	155,707.00	7/26/2019	0.02	77,853.00	3,192.00	12/31/2019
Road Resurfacing, Fueling Station, Tractor, Mower, Backhoe	633,200.00	2/4/2011	277,050.00	7/26/2019	0.02	92,350.00	5,680.00	12/31/2019
Road resurfacing, new automotive vehicles including orig. apparatus and equipment consisting of DPW dump trucks.	490,000.00	1/29/2016	392,000.00	7/26/2019	0.02	49,000.00	8,036.00	12/31/2019

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
Supplemental Funding of DPW Garage, Amendment of Ordinance #2012-07 and 2009-07	570,000.00	6/6/2013	356,250.00	7/26/2019	0.02	71,250.00	7,303.00	12/31/2019
	6,704,000.00	XXXXXXXXXX	3,024,230.00	XXXXXXXXXX	XXXXXXXXXX	822,746.00	61,998.00	XXXXXXXXXX

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

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

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

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

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance – January 1, 2018		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Various road resurfacing, PU Truck, Trailer, Salt Spreader, Scuba equip for Fire Dept			382,000.00				382,000.00	
Amendment of Ord #2007-10 for Inclusion of Fire Dept ATV and Ambulance	0.00	3,775.99			325.32			3,450.67
Amendment of Ordinance #2008-07 for addition of Improvements to Municipal Building Basement, Fire Department Radios.	0.00	42,298.52						42,298.52
DPW Dump Truck/apparatus; Road Resurfacing, Muni Bldg Septic System, Ord #2013-09	0.00	48,125.68						48,125.68
DPW Garage Feasibility	0.00	111,343.12						111,343.12
Fire and Rescue Squad Ambulance	0.00	178.00			178.00			
New Automotive Vehicles	0.00	360,142.40			291,878.00			68,264.40
New Municipal Garage	1,536.44	0.00					1,536.44	
Road Resurface, Fueling Station, Tractor, Mower, Backhow	0.00	122,281.33						122,281.33
Road Resurfacing Program; DPW Dump Truck; DPW Road Maintainer Machine. Ord #2012-01	0.00	80,357.99						80,357.99
Road resurfacing, new automotive vehicles including orig. apparatus and equipment consisting of DPW dump trucks.	0.00	1,253.79						1,253.79

Various road resurfacing	88,376.24	0.00					88,376.24	
Various road resurfacing, new pickup truck	2,654.20	0.00					2,654.20	
Total	92,566.88	769,756.82	382,000.00	0.00	292,381.32	0.00	474,566.88	477,375.50

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

	Debit	Credit
Balance January 1, CY (Credit)		274,432.14
Appropriated to Finance Improvement Authorizations (Debit)	382,000.00	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		500,000.00
Balance December 31, 2018	392,432.14	xxxxxxxxxx
	774,432.14	774,432.14

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

**GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Ordinance 2018-05; Road resurfacing	382,000.00		382,000.00	
Total	382,000.00	0.00	382,000.00	0.00

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

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

	Debit	Credit
Balance January 1, CY (Credit)		0.00
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance Dec. 31, 2017		45,045.60
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		10,207.00
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	55,252.60	xxxxxxxxxx
	55,252.60	55,252.60

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

NOTE A - This amount to be supported by confirmation from bank or banks
Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached here to item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2019 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete
(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)

A.

1. Total Tax Levy for the Year 2018 was		22,088,853.68
2. Amount of Item 1 Collected in 2018 (*)	21,714,611.38	
3. Seventy (70) percent of Item 1		15,462,197.58

(*) Including prepayments and overpayments applied.

B.

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

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

C.

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

D.

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

E.

<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$0.00	\$	\$
2. County Taxes	\$3,416.00	\$4,408.02	\$7,824.02
3. Amounts due Special Districts	\$0.00	\$0.00	\$
4. Amounts due School Districts for Local School Tax	\$346,737.63	\$445,996.63	\$792,734.26

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year ,
please observe instructions of Sheet 2.

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

Cash:	<hr/>	<hr/>
	<hr/>	<hr/>
Investments:	<hr/>	<hr/>
	<hr/>	<hr/>
Accounts Receivable:	<hr/>	<hr/>
	<hr/>	<hr/>
Interfunds Receivable:	<hr/>	<hr/>
	<hr/>	<hr/>
Deferred Charges	<hr/>	<hr/>
	<hr/>	<hr/>

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

Liabilities:

Fund Balance:

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

Cash:

Accounts Receivable:

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

Liabilities:	<hr/>	<hr/>
	<hr/>	<hr/>
Total Liabilities, Reserves & Fund Balance:	<hr/>	<hr/>

Balance Sheet - Utility Assessment Fund
AS OF DECEMBER 31,

Assets:

Liabilities and Reserves:

Liabilities, Reserves, and Fund Balance:

--	--

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

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

**Schedule of Utility Budget -
Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated			
Miscellaneous			
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues			
Subtotal			
Deficit (General Budget)			

Statement of Budget Appropriations

Appropriations	
Total Appropriations	
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	
Deduct Expenditures	
Surplus	
Total Surplus	
Total Expenditure & Surplus	
Unexpended Balance Cancelled	

Statement of Operation Utility

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the budget year 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		
Miscellaneous Revenue Not Anticipated		
Appropriation Reserves Canceled		
Total Revenue Realized		
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")		
Deficit		
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")		

Section 2:

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

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

Results of Operations – Utility

	Debit	Credit
Operating Excess		
Operating Deficit		
Total Results of Current Year Operations		

Operating Surplus– Utility

	Debit	Credit
Balance December 31,		
Total Operating Surplus		

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

Cash	
Investments	
Interfund Accounts Receivable	
Subtotal	
Deduct Cash Liabilities Marked with "C" on Trial Balance	

Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		

Schedule of Utility Accounts Receivable

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

Schedule of Utility Liens

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

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

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

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

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

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

Date	Purpose	Amount

Judgements Entered Against Municipality and Not Satisfied

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

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

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

Utility Capital Bonds

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

Interest on Bonds – Utility Budget

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

List of Bonds Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

Interest on Loans – Utility Budget

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

List of Loans Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

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

Debt Service Schedule for Utility Assessment Notes

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

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

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

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

Schedule of Capital Lease Program Obligations

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

Schedule of Improvement Authorizations (Utility Capital Fund)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1,		Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31,	
	Funded	Unfunded					Funded	Unfunded
Total								

Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance December 31,		

Utility Capital Surplus
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance December 31,		

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

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

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

Utility Capital Fund
Statement of Capital Surplus
 YEAR

	Debit	Credit
Balance December 31,		

