

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019
(UNAUDITED)

POPULATION LAST CENSUS 8,179
NET VALUATION TAXABLE 2019 466,959,231
MUNICODE 0801
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2020
MUNICIPALITIES - FEBRUARY 10, 2020

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

BOROUGH of CLAYTON, County of GLOUCESTER

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

Table with 4 columns: Index, Date, Examined By, and Status. Rows include Preliminary Check and Examined.

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

Signature dnestore@claytonnj.com
Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement,
(which I have not prepared) 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, Donna Nestore, am the Chief Financial
Officer, License # N-0741, of the BOROUGH of
CLAYTON, County of GLOUCESTER and that the
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at
December 31, 2019, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as
to the veracity of required information included herein, needed prior to certification by the Director of Local Government
Services, including the verification of cash balances as of December 31, 2019.

Signature dnestore@claytonnj.com
Title Chief Financial Officer
Address 125 N. Delsea Drive, Clayton NJ 08312
Phone Number 856-881-2882
Fax Number 856-881-0153

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the BOROUGH of CLAYTON 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:

Certified by me

this 12th day February, 2020

Nick L Petroni

(Registered Municipal Accountant)

Petroni & Associates LLC

(Firm Name)

201 W. High Street, Suite 100

(Address)

Glassboro NJ 08028

(Address)

856-881-1600

(Phone Number)

856-881-6860

(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

- 1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
- 2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
- 3. The tax collection rate **exceeded 90%**;
- 4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
- 5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
- 6. There was **no operating deficit** for the previous fiscal year.
- 7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
- 8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
- 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver.
- 10. The municipality has not applied for Transitional Aid for 2020

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

Municipality:

BOROUGH OF CLAYTON

Chief Financial Officer:
Signature:
Certificate #:
Date:

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:

BOROUGH OF CLAYTON

Chief Financial Officer:
Signature:
Certificate #:
Date:

21-6000475

Fed I.D. #

BOROUGH OF CLAYTON

Municipality

GLOUCESTER

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>56,820.00</u>	\$ <u>370,316.40</u>	\$ <u></u>

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

<input type="checkbox"/>	Single Audit
<input type="checkbox"/>	Program Specific Audit
<input checked="" type="checkbox"/>	Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

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

dnestore@claytonnj.com

Signature of Chief Financial Officer

2/13/2020

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 BOROUGH of CLAYTON, County of GLOUCESTER during the year 2019 and that sheets 40 to 68 are unnecessary.

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

Name

Title

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2019

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

467,228,482.00

cblack@co.gloucester.nj.us
SIGNATURE OF TAX ASSESSOR

BOROUGH OF CLAYTON
MUNICIPALITY

GLOUCESTER
COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		5,596,281.05	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	7,041.35
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	1,291.78		
CURRENT	531,448.39		
SUBTOTAL		532,740.17	
TAX TITLE LIENS RECEIVABLE		111,162.56	
PROPERTY ACQUIRED FOR TAXES		1,343,300.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNT RECEIVABLE		3,881.24	
MISCELLANEOUS CHARGES RECEIVABLE		10,856.93	
CLEAN-UP CHARGES RECEIVABLE		4,257.29	
TAX ABATEMENT RECEIVABLE		3,867.87	
DUE FROM FEDERAL AND STATE GRANT FUND		16,564.19	
DUE FROM DOG FUND		4.92	
DUE FROM GENERAL CAPITAL FUND		457.55	
DUE FROM TRUST OTHER		482.36	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		36,700.00	
DEFICIT		-	
page totals		7,660,556.13	7,041.35

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	7,660,556.13	7,041.35
APPROPRIATION RESERVES		1,218,226.82
ENCUMBRANCES PAYABLE		93,340.16
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		209,271.81
ACCOUNTS PAYABLE		13,455.26
PAYROLL TAXES PAYABLE		37,637.89
DUE TO STATE:		
MARRIAGE LICENCE		150.00
DCA TRAINING FEES		2,038.00
PREPAID PILOT		6,116.11
LOCAL SCHOOL TAX PAYABLE		670,220.53
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		5,181.71
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
DUE COUNTY OF GLOUCESTER - PILOT		11,762.80
DUE TOWNSHIP OF ELK		2,505.01
RESERVE FOR:		
CODIFICATION OF ORDINANCE		124.00
MASTER PLAN		1,535.00
SECURITY DEPOSITS		450.00
PAGE TOTAL	7,660,556.13	2,279,056.45

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	7,660,556.13	2,279,056.45
SUBTOTAL	7,660,556.13	2,279,056.45 "C"
RESERVE FOR RECEIVABLES		2,027,575.08
DEFERRED SCHOOL TAX	4,279,108.50	
DEFERRED SCHOOL TAX PAYABLE		4,279,108.50
FUND BALANCE		3,353,924.60
TOTALS	11,939,664.63	11,939,664.63

(Do not crowd - add additional sheets)

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
TOTALS	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	429,732.18	
DUE FROM/TO CURRENT FUND		16,564.19
ENCUMBRANCES PAYABLE		58,173.87
APPROPRIATED RESERVES		354,994.12
UNAPPROPRIATED RESERVES		-
TOTALS	429,732.18	429,732.18

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
DOG TRUST FUND		
CASH	11,031.30	
DUE TO - CURRENT FUND		4.92
DUE TO STATE OF NJ		16.20
RESERVE FOR DOG FUND		10,614.68
ENCUMBRANCE PAYABLE		395.50
FUND TOTALS	11,031.30	11,031.30
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	611,641.04	
ESCROW RECEIVABLE	400.00	
DUE TO - UTILITY OPERATING FUND		34.52
DUE TO - CURRENT FUND		482.36
RESERVE FOR:		
AFFORDABLE HOUSING		12,948.50
PLANNING BOARD ESCROW		64,284.07
FORFEITED FUNDS		10,176.68
DONATIONS - SPECIAL EVENTS		3,148.21
DONATIONS - K9 UNIT		2,397.00
OFF DUTY POLICE		3,098.00
PARK AND RECREATION		103,927.91
TAX SALE PREMIUMS		237,000.00
LIEN REDEMPTIONS		32,836.22
PERFORMANCE BOND ESCROW		35,065.25
UNEMPLOYMENT COMPENSATION		4,858.27
UTILITY ESCROWS		101,784.05
OTHER TRUST FUNDS PAGE TOTAL	612,041.04	612,041.04

(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	612,041.04	612,041.04
OTHER TRUST FUNDS (continued)		
TOTALS	612,041.04	612,041.04

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

[illegible]

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2018 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2019</u>
PREVIOUS PAGE TOTAL	528,060.70	590,824.33	496,746.19	622,138.84
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PAGE TOTAL	\$ 528,060.70 \$	590,824.33 \$	496,746.19 \$	622,138.84 \$

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
								-
								-
								-
								-
								-
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

**POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	493.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	493.00
CASH	1,074,571.02	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	2,745,000.00	
UNFUNDED	493.00	
AMOUNT TO BE PROVIDED BY CAPITAL LEASE	330,000.00	
DUE TO - CURRENT FUND		457.55
PAGE TOTALS	4,150,557.02	950.55

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	4,150,557.02	950.55
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		2,745,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		330,000.00
RESERVE FOR CAPITAL PROJECTS		2,831.20
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		652,768.82
UNFUNDED		-
ENCUMBRANCES PAYABLE		337,378.17
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		77,431.25
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		4,197.03
	4,150,557.02	4,150,557.02

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	93,575.79	6,027,392.87	524,687.61	5,596,281.05
Grant Fund				-
Trust - Dog License	25.00	11,464.30	458.00	11,031.30
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		612,071.04	430.00	611,641.04
				-
General Capital		1,074,571.02		1,074,571.02
				-
UTILITIES:				-
Water and Sewer Operating	443,289.51	723,933.63		1,167,223.14
Water and Sewer Capital		442,230.26		442,230.26
				-
				-
				-
				-
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				-
				-
Total	536,890.30	8,891,663.12	525,575.61	8,902,977.81

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2019.

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

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

Signature: nlp@petroni.com

Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

FIRST NATIONAL BANK OF ELMER:	
56-3033115	68,250.30
56-3022712	5,204,377.11
56-3022878	11,464.30
56-3022779	37,885.55
56-3022704	1,349.73
01-0011256	715,530.18
01-0011247	237,103.03
01-0011238	32,850.48
56-3034048	1,074,571.02
56-3034014	442,230.26
56-3022720	723,933.63
56-3034006	70,231.35
01-0114522	22,262.04
56-3022753	3,927.91
56-3033966	1,569.87
56-3034782	81,311.95
35-4044277	2,398.02
35-4036455	9,325.18
56-2205433	176.89
35-4040374	12,948.50
35-4039178	7,428.95
35-4040853	1,654.66
01-0074420	8,404.63
01-0080588	438.84
35-4042180	3,149.61
56-3039823	4,858.27
56-3039765	3,424.05
35-4043568	8,606.81
00400137836	100,000.00
PAGE TOTAL	8,891,663.12

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"

[illegible]

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**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
Drive Sober or Get Pulled Over	1,100.00	2,860.00	2,860.00			1,100.00
Distracted Driving Campaign		2,200.00	2,200.00			-
Community Development Block Grant		50,000.00	50,000.00			-
Click It or Ticket		1,320.00	1,320.00			-
Hazardous Discharge Site Remediation	24,763.95					24,763.95
Transportation Trust - Walnut Street		270,000.00				270,000.00
Transportation Trust - Roosevelt Blvd Phase II	220,418.00		121,876.39			98,541.61
Clean Communities		18,756.44	18,756.44			-
Bulletproof Vest	1,770.00	1,867.30	487.50			3,149.80
Safe and Secure	17,500.00	53,863.00	53,445.20			17,917.80
Municipal Alliance	11,122.00	12,500.00	11,122.00			12,500.00
Environmental Commission Grant		500.00	500.00			-
Body Armor		3,715.00	1,955.98			1,759.02
Recycling Tonnage		8,189.47	8,189.47			-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	276,673.95	425,771.21	272,712.98	-	-	429,732.18

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	276,673.95	425,771.21	272,712.98	-	-	429,732.18
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PAGE TOTALS	276,673.95	425,771.21	272,712.98	-	-	429,732.18

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	276,673.95	425,771.21	272,712.98	-	-	429,732.18
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TOTALS	276,673.95	425,771.21	272,712.98	-	-	429,732.18

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				
Community Development Block Grant		39,112.00	10,888.00	50,000.00			-
Click It or Ticket			1,320.00	1,320.00			-
Drive Sober or Get Pulled Over	1,100.00		2,860.00	3,300.00			660.00
Distracted Driving Campaign			2,200.00	2,200.00			-
Transportation Trust - Walnut Street			270,000.00	208,360.52			61,639.48
Transportation Trust -Roosevelt Blvd Phase II	220,418.00						220,418.00
Municipal Alliance	12,061.00	15,625.00		14,661.00			13,025.00
Safe and Secucre		65,754.00	13,095.94	78,849.94			-
Hazardous Discharge Site Remediation	65,528.92			29,325.00			36,203.92
Recycling Tonnage	15,933.23	8,189.47		12,195.62			11,927.08
Body Armor		1,955.98	1,759.02	1,955.98			1,759.02
Bulletproof Vest	1,770.00		1,867.30	2,844.72			792.58
Drunk Driving Enforcement	3,861.64			1,307.72			2,553.92
Clean Communities	5,289.52		18,756.44	20,815.90			3,230.06
Environmental Commission Grant	2,285.06		500.00				2,785.06
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PAGE TOTALS	328,247.37	130,636.45	323,246.70	427,136.40	-	-	354,994.12

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	328,247.37	130,636.45	323,246.70	427,136.40	-	-	354,994.12
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PAGE TOTALS	328,247.37	130,636.45	323,246.70	427,136.40	-	-	354,994.12

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	328,247.37	130,636.45	323,246.70	427,136.40	-	-	354,994.12
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PAGE TOTALS	328,247.37	130,636.45	323,246.70	427,136.40	-	-	354,994.12

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	328,247.37	130,636.45	323,246.70	427,136.40	-	-	354,994.12
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TOTALS	328,247.37	130,636.45	323,246.70	427,136.40	-	-	354,994.12

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	-	-	-	-	-	-
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TOTALS	-	-	-	-	-	-

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85001-00	xxxxxxxxxxx	582,352.53
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	xxxxxxxxxxx	4,279,108.50
Levy School Year July 1, 2019 - June 30, 2020	xxxxxxxxxxx	9,942,264.00
Levy Calendar Year 2019	xxxxxxxxxxx	
Paid	9,854,396.00	xxxxxxxxxxx
Balance - December 31, 2019	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85003-00	670,220.53	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00	4,279,108.50	xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	14,803,725.03	14,803,725.03

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - January 1, 2019 85045-00	xxxxxxxxxxx	
2019 Levy 81105-00	xxxxxxxxxxx	
Interest Earned	xxxxxxxxxxx	
Expenditures		xxxxxxxxxxx
Balance - December 31, 2019 85046-00		xxxxxxxxxxx
# Must include unpaid requisitions.	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance - January 1, 2019		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	23,658.08
2019 Levy :		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	3,159,089.46
County Library	80003-04	XXXXXXXXXX	223,816.11
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	194,620.72
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	5,181.71
Paid		3,601,184.37	XXXXXXXXXX
Balance - December 31, 2019		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes		5,181.71	XXXXXXXXXX
		3,606,366.08	3,606,366.08

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2019

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,261,446.31	1,261,446.31	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	1,880,792.41	1,982,460.64	101,668.23
Added by N.J.S. 40A:4-87 (List on 17a)	323,246.70	323,246.70	-
			-
			-
Total Miscellaneous Revenue Anticipated 80103-	2,204,039.11	2,305,707.34	101,668.23
Receipts from Delinquent Taxes 80104-	493,000.00	608,273.48	115,273.48
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	4,643,554.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax 80121-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	4,643,554.00	4,655,307.91	11,753.91
	8,602,039.42	8,830,735.04	228,695.62

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	17,590,335.54
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	9,942,264.00	xxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxx
County Taxes 80111-00	3,577,526.29	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	5,181.71	xxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxx
Municipal Open Space Tax 80120-00	-	xxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxx	589,944.37
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	4,655,307.91	xxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxx	
*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.	18,180,279.91	18,180,279.91

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
Transportation Trust - Walnut Street	270,000.00	270,000.00	-
Click It or Ticket	1,320.00	1,320.00	-
Drive Sober or Get Pulled Over	2,860.00	2,860.00	-
Distracted Driving Campaign	2,200.00	2,200.00	-
Community Development Block Grant	10,888.00	10,888.00	-
Bulletproof Vest Partnership	1,867.30	1,867.30	-
Police Body Armor	1,759.02	1,759.02	-
Environmental Commission Grant	500.00	500.00	-
Clean Communities Program	18,756.44	18,756.44	-
Safe and Secure	13,095.94	13,095.94	-
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PAGE TOTALS	323,246.70	323,246.70	-

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:

dnestore@claytonnj.com

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	323,246.70	323,246.70	-
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PAGE TOTALS	323,246.70	323,246.70	-

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CFO Signature: dnestore@claytonnj.com

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	323,246.70	323,246.70	-
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PAGE TOTALS	323,246.70	323,246.70	-

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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	323,246.70	323,246.70	-
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PAGE TOTALS	323,246.70	323,246.70	-

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: dnestore@claytonnj.com

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	323,246.70	323,246.70	-
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TOTALS	323,246.70	323,246.70	-

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: dnestore@claytonnj.com

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted	80012-01	8,278,792.72
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	323,246.70
Appropriated for 2019 (Budget Statement Item 9)	80012-03	8,602,039.42
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	8,602,039.42
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	8,602,039.42
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	6,793,846.45
Paid or Charged - Reserve for Uncollected Taxes	80012-09	589,944.37
Reserved	80012-10	1,218,226.82
Total Expenditures	80012-11	8,602,017.64
Unexpended Balances Canceled (see footnote)	80012-12	21.78

FOOTNOTES - RE: OVEREXPENDITURES
Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

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

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

RESULTS OF 2019 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxxx	101,668.23
Delinquent Tax Collections	80013-02	xxxxxxxxxx	115,273.48
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	11,753.91
Unexpended Balances of 2019 Budget Appropriations	80013-04	xxxxxxxxxx	21.78
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	276,901.12
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxx	6,305.00
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	88,338.68
Sale of Municipal Assets		xxxxxxxxxx	3,851.40
Unexpended Balances of 2018 Appropriation Reserves	80013-05	xxxxxxxxxx	779,830.49
Prior Years Interfunds Returned in 2019	80013-06	xxxxxxxxxx	14,551.94
		xxxxxxxxxx	
		xxxxxxxxxx	
		xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2019	80013-07	4,279,108.50	xxxxxxxxxx
Balance - December 31, 2019	80013-08	xxxxxxxxxx	4,279,108.50
Deficit in Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	-	xxxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxxx
			xxxxxxxxxx
Required Collection on Current Taxes	80013-11	-	xxxxxxxxxx
Interfund Advances Originating in 2019	80013-12	16,564.19	xxxxxxxxxx
Prior Year Deduction Disallowed		1,102.68	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,380,829.16	xxxxxxxxxx
		5,677,604.53	5,677,604.53

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Franchise Fees	178,021.21
Administration Fees	10,408.82
Cat Licenses	2,058.80
Landlord Registration	5,440.00
OPRA Records Request Fees	72.97
Marriage Ceremonies	200.00
Vacant Property Registration Fee	13,900.00
Tax Sale Costs and Other Collectors Fees	4,060.13
Miscellaneous and Clean-up Charges	22,804.35
Tax Sale Premiums Forfeited	28,600.00
Miscellaneous	11,334.84
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	276,901.12

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	276,901.12
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	276,901.12

SURPLUS - CURRENT FUND
YEAR - 2018

		Debit	Credit
1.	Balance - January 1, 201980014-01	xxxxxxxxxx	3,234,541.75
2.		xxxxxxxxxx	
3.	Excess Resulting from 2019 Operations80014-02	xxxxxxxxxx	1,380,829.16
4.	Amount Appropriated in the 2019 Budget - Cash80014-03	1,261,446.31	xxxxxxxxxx
5.	Amount Appropriated in 2019 Budget - with Prior Written-Consent of Director of Local Government Services80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7.	Balance - December 31, 201980014-05	3,353,924.60	xxxxxxxxxx
		4,615,370.91	4,615,370.91

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

Cash	80014-06	5,596,281.05
Investments	80014-07	
Sub Total		5,596,281.05
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,279,056.45
Cash Surplus	80014-09	3,317,224.60
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-
Deferred Charges #	80014-12	36,700.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	36,700.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15	3,353,924.60

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2019 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00 \$	<u>18,164,714.09</u>
	82113-00 \$	
2. Amount of Levy Special District Taxes	82102-00 \$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00 \$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00 \$	<u>24,827.25</u>
5a. Subtotal 2019 Levy	\$	<u>18,189,541.34</u>
5b. Reductions due to tax appeals **	\$	
5c. Total 2019 Tax Levy	82106-00 \$	<u>18,189,541.34</u>
6. Transferred to Tax Title Liens	82107-00 \$	<u>59,695.88</u>
7. Transferred to Foreclosed Property	82108-00 \$	
8. Remitted, Abated or Canceled	82108-00 \$	<u>8,061.53</u>
9. Discount Allowed	82108-00 \$	
10. Collected in Cash: In 2018	82121-00 \$	<u>131,328.75</u>
In 2019 *	82122-00 \$	<u>17,163,678.62</u>
Homestead Benefit Credit	\$	<u>228,578.17</u>
State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00 \$	<u>66,750.00</u>
Total To Line 14	82111-00 \$	<u>17,590,335.54</u>
11. Total Credits	\$	<u>17,658,092.95</u>
12. Amount Outstanding December 31, 2019	82120-00 \$	<u>531,448.39</u>
13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is <u>96.70%</u> 82112-00		

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

14. <u>Calculation of Current Taxes Realized in Cash:</u>	
Total of Line 10	\$ <u>17,590,335.54</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ <u></u>
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>17,590,335.54</u>

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

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

* Include overpayments applied as part of 2019 collections.
** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2019

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 17,590,335.54
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 17,590,335.54
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 18,189,541.34
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	96.71%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 17,590,335.54
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 17,590,335.54
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 18,189,541.34
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	96.71%

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

	Debit	Credit
1. Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	4,797.64
2. Sr. Citizens Deductions Per Tax Billings	15,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	52,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,250.00
8. Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	1,102.68
9. Received in Cash from State	XXXXXXXXXX	67,891.03
10.		
11.		
12. Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	7,041.35	XXXXXXXXXX
	76,041.35	76,041.35

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

Line 2	15,750.00
Line 3	52,500.00
Line 4	750.00
Sub - Total	69,000.00
Less: Line 7	2,250.00
To Item 10, Sheet 22	66,750.00

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)			XXXXXXXXXX
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2019		-	XXXXXXXXXX
Taxes Pending Appeals*		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

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			705,881.82	XXXXXXXXXX
A. Taxes	83102-00	536,673.08	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	169,208.74	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	1,031.59
B. Tax Title Liens	83106-00		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXXXX	47,561.83
4. Added Taxes	83110-00		2,569.31	XXXXXXXXXX
5. Added Tax Title Liens	83111-00			XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	(1) 6,422.38
B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 6,422.38	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	659,857.71
8. Totals			714,873.51	714,873.51
9. Balance Brought Down			659,857.71	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	608,273.48
A. Taxes	83116-00	530,496.64	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	77,776.84	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2019 Tax Sale	83118-00		1,174.23	XXXXXXXXXX
12. 2019 Taxes Transferred to Liens	83119-00		59,695.88	XXXXXXXXXX
13. 2019 Taxes	83123-00		531,448.39	XXXXXXXXXX
14. Balance - December 31, 2019			XXXXXXXXXX	643,902.73
A. Taxes	83121-00	532,740.17	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	111,162.56	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,252,176.21	1,252,176.21

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 92.18%
17. Item No. 14 multiplied by percentage shown above is 593,549.54 and represents the
maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance - January 1, 2019	84101-00	1,119,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2019		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	47,561.83	XXXXXXXXXX
4. Taxes Receivable	84104-00	-	XXXXXXXXXX
5A. Transfer from Utility Liens & Misc Charges	84102-00	7,202.67	XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00	208,935.50	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	6,305.00
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	33,595.00
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance - December 31, 2019	84114-00	XXXXXXXXXX	1,343,300.00
		1,383,200.00	1,383,200.00

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:	\$	<u>6,305.00</u>
* Total Cash Collected in 2019		(84125-00)
Realized in 2019 Budget		<u></u>
To Results of Operation (Sheet 19)		<u>6,305.00</u>

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$

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

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

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
5/10/15	Codification of Ordinances	18,500.00	3,700.00	7,400.00	3,700.00		3,700.00
9/27/17	Preparation of Master Plan	55,000.00	11,000.00	44,000.00	11,000.00		33,000.00
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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

dnestore@claytonnj.com

Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

80027-00
80028-00

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

Chief Financial Officer

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

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

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxxx	3,047,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	302,000.00	xxxxxxxxxx	
Outstanding - December 31, 2019	80033-04	2,745,000.00	xxxxxxxxxx	
		3,047,000.00	3,047,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 315,000.00
2020 Interest on Bonds*		80033-06	\$ 87,450.00	
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	

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	xxxxxxxx		
Issued	80033-02	xxxxxxxx		
Paid	80033-03		xxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxx	
		-	-	
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	xxxxxxxx		
Issued	80033-08	xxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for		LOAN	80033-13	\$ -

LIST OF LOANS ISSUED DURING 2019

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

80033-14

80033-15

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

LOAN				
		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxx		
Issued	80033-02	xxxxxxxx		
Paid	80033-03		xxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxx	
		-	-	
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	xxxxxxxx		
Issued	80033-08	xxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for		Loan	80033-13	\$ -

LIST OF LOANS ISSUED DURING 2019

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

80033-14

80033-15

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

LOAN				
		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxx		
Issued	80033-02	xxxxxxxx		
Paid	80033-03		xxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxx	
		-	-	
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	xxxxxxxx		
Issued	80033-08	xxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxx	
		-	-	
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	-	-		

80033-1480033-15

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	xxxxxxxx		
Paid	80034-02		xxxxxxxx	
Outstanding - December 31, 2019	80034-03	-	xxxxxxxx	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04		\$	
2020 Interest on Bonds	80034-05		\$	
TYPE I SCHOOL SERIAL BONDS				
Outstanding - January 1, 2019	80034-06	xxxxxxxx		
Issued	80034-07	xxxxxxxx		
Paid	80034-08		xxxxxxxx	
Outstanding - December 31, 2019	80034-09	-	xxxxxxxx	
		-	-	
2020 Interest on Bonds*	80034-10		\$	
2020 Bond Maturities - Serial Bonds	80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12		\$	-

LIST OF BONDS ISSUED DURING 2019

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

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 **	
Page Totals	-		-			-	-	

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

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 out)

(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 FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet
33.1

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	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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

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

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

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33
Totals

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	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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

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

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

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

80051-0180051-02

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Sheet 34

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.								
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6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

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 CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	For Interest/Fees
1. VARIOUS CAPITAL IMPROVEMENTS	330,000.00	75,000.00	18,570.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	330,000.00	75,000.00	18,570.00

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
Site Remediation and/or								
Environmental investigations	29,640.48				14,851.25		14,789.23	
Acquisition of Capital Equipment							-	
and the Completion of Capital Projects	6,481.01						6,481.01	
Site Remediation and/or Environmental							-	
Investigations	49,161.13				41,590.00		7,571.13	
Acquisition of Capital Equipment and							-	
the Completion of Capital Projects	3,831.48				3,831.38		0.10	
Acquisition of Capital Equipment and							-	
the Completion of Capital Projects	2,282.11						2,282.11	
Police Technology Grant	257.49				257.49		-	
Redevelopment Area Improvements	97,360.00						97,360.00	
Acquisition of Capital Equipment and the							-	
Completion of Capital Projects	94,790.34				45,239.03		49,551.31	
Acquisition of Various Capital Equipment	1,715.00						1,715.00	
Drainage Improvements to West Center Street	1,936.88						1,936.88	
Acquisition of Capital Equipment and the							-	
Completion of Various Capital Improvements	43,212.98				803.98		42,409.00	
Page Total	330,668.90	-	-	-	106,573.13	-	224,095.77	-

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	330,668.90	-	-	-	106,573.13	-	224,095.77	-
Acquisition of Capital Equipment and the								
Completion of Various Capital Improvements	713,872.71				287,102.40		426,770.31	
Completion of Various LED Lighting and HVAC							-	
Improvements in Public Buildings			34,500.00		32,597.26		1,902.74	
							-	
PAGE TOTALS	1,044,541.61	-	34,500.00	-	426,272.79	-	652,768.82	-

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.)

Sheet 35a.Totals

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,044,541.61	-	34,500.00	-	426,272.79	-	652,768.82	-
GRAND TOTALS	1,044,541.61	-	34,500.00	-	426,272.79	-	652,768.82	-

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2019	80031-01	xxxxxxxxxx	81,931.25
Received from 2019 Budget Appropriation *	80031-02	xxxxxxxxxx	30,000.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	34,500.00	xxxxxxxxxx
			xxxxxxxxxx
Balance - December 31, 2019	80031-05	77,431.25	xxxxxxxxxx
		111,931.25	111,931.25

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance - January 1, 2019	80030-01	XXXXXXXXXX	
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	-	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.

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
Completion of Various LED Lighting	-			
and HVAC Improvements in Public Buildings	34,500.00		34,500.00	
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
Total 80032-00	34,500.00	-	34,500.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2019

		Debit	Credit
Balance - January 1, 2019	80029-01	xxxxxxxxxx	4,197.03
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2019 Budget Revenue	80029-03		xxxxxxxxxx
Balance - December 31, 2019	80030-04	4,197.03	xxxxxxxxxx
		4,197.03	4,197.03

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

\$ 18,189,541.34
2. Amount of Item 1 Collected in 2019 (*)

\$ 17,590,335.54
3. Seventy (70) percent of Item 1

\$ 12,732,678.94

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

Answer YES or NO YES If answer is "NO" give details

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

- C. Does the appropriation required to be included in the 2020 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

1. Cash Deficit 2018

\$
2. 4% of 2018 Tax Levy for all purposes:

Levy -- \$ = \$
3. Cash Deficit 2019

\$
4. 4% of 2019 Tax Levy for all purposes:

Levy -- \$ = \$

E.

	Unpaid	2018	2019	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$		\$ 5,181.71	\$ 5,181.71
3. Amounts due Special Districts	\$		\$ -	\$ -
4. Amount due School Districts for School Tax	\$		\$ 670,220.53	\$ 670,220.53

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2019, please observe instructions of Sheet 2.

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

POST CLOSING

TRIAL BALANCE - WATER AND SEWER UTILITY FUND

AS AT DECEMBER 31, 2019

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,167,223.14	
Investments		
Due from - Trust Other	34.52	
Due from - Utility Capital Fund	188.04	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	79,619.86	
Liens Receivable	11,184.26	
Deferred Charges (Sheet 48)	-	
Cash Liabilities:		
Appropriation Reserves		313,477.28
Encumbrances Payable		24,380.91
Accrued Interest on Bonds and Notes		16,060.76
Due to -		
Accounts Payable		8,423.12
Utility Overpayments		4,936.46
Subtotal - Cash Liabilities		367,278.53 "C"
Reserve for Consumer Accounts and Lien Receivable		90,804.12
Fund Balance		800,167.17
Total	1,258,249.82	1,258,249.82

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER AND SEWER 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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	684.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	684.00
CASH	442,230.26	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	16,715,819.37	
AUTHORIZED AND UNCOMPLETED	163,184.62	
PAGE TOTALS	17,321,918.25	684.00

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - WATER AND SEWER 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	17,321,918.25	684.00
BONDS PAYABLE		655,000.00
LOANS PAYABLE		4,065,653.08
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		130,051.75
UNFUNDED		100.00
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER AND SEWER OPERATING		
RESERVE FOR AMORTIZATION		12,135,639.26
RESERVE FOR DEFERRED AMORTIZATION		22,027.65
RESERVE FOR DEBT SERVICE		
DUE TO WATER AND SEWER OPERATING		188.04
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		248,281.73
CAPITAL FUND BALANCE		64,292.74
TOTALS	17,321,918.25	17,321,918.25

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

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

AS AT DECEMBER 31, 2019[illegible]

(Do not crowd - add additional sheets

ANALYSIS OF WATER AND SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 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

SCHEDULE OF WATER AND SEWER UTILITY BUDGET - 2019

BUDGET REVENUES			
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	430,000.00	430,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government 91302-			-
Rents	2,590,500.00	2,632,578.28	42,078.28
Miscellaneous	77,159.00	62,682.87	(14,476.13)
			-
			-
			-
Reserve for Debt Service 91307-			-
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	3,097,659.00	3,125,261.15	27,602.15
Deficit (General Budget) ** 91306-			-
91307-	3,097,659.00	3,125,261.15	27,602.15

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

STATEMENT OF BUDGET APPROPRIATIONS		
Appropriations:		XXXXXXXXXX
Adopted Budget		3,097,659.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		3,097,659.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,097,659.00
Deduct Expenditures:		
Paid or Charged	2,731,387.91	
Reserved	313,477.28	
Surplus (General Budget)**		
Total Expenditures		3,044,865.19
Unexpended Balance Canceled (See Footnote)		52,793.81

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2019 OPERATION

WATER AND SEWER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	3,125,261.15	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	53,449.73	
Total Revenue Realized		3,178,710.88
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	2,731,387.91	
Reserved	313,477.28	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,044,865.19	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,044,865.19
Excess		133,845.69
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	133,845.69	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2018 Appropriation Reserves Canceled in 2019	53,449.73	
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		53,449.73

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

RESULTS OF 2019 OPERATIONS - WATER AND SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	27,602.15
Unexpended Balances of Appropriations	xxxxxxxxxx	52,793.81
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxxxx	53,449.73
Deficit in Anticipated Revenues		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	133,845.69	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	133,845.69	133,845.69

OPERATING SURPLUS - WATER AND SEWER UTILITY

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxxx	1,096,321.48
Excess in Results of 2019 Operations	xxxxxxxxxx	133,845.69
Amount Appropriated in the 2019 Budget - Cash	430,000.00	xxxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2019	800,167.17	xxxxxxxxxx
	1,230,167.17	1,230,167.17

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

Cash	1,167,223.14
Investments	
Interfund Accounts Receivable	222.56
Subtotal	1,167,445.70
Deduct Cash Liabilities Marked with "C" on Trial Balance	367,278.53
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	800,167.17
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.	800,167.17

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

SCHEDULE OF WATER AND SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$	84,371.67
Increased by:			
Rents Levied		\$	2,632,477.65
Decreased by:			
Collections	\$	2,625,341.71	
Overpayments applied	\$	5,186.24	
Transfer to Liens	\$	5,655.50	
Other	\$	1,046.01	
		\$	2,637,229.46
Balance December 31, 2019		\$	79,619.86

--	--	--	--

SCHEDULE OF WATER AND SEWER UTILITY LIENS

Balance December 31, 2018		\$	10,910.32
Increased by:			
Transfers from Accounts Receivable	\$	5,655.50	
Penalties and Costs	\$	137.93	
Other	\$		
		\$	5,793.43
Decreased by:			
Collections	\$	2,050.33	
Other	\$	3,469.16	
		\$	5,519.49
Balance December 31, 2019		\$	11,184.26

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER AND SEWER UTILITY FUND

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

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

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
WATER AND SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2019	xxxxxxxxx	904,000.00	
Issued	xxxxxxxxx		
Paid	249,000.00	xxxxxxxxx	
Outstanding - December 31, 2019	655,000.00	xxxxxxxxx	
	904,000.00	904,000.00	
2020 Bond Maturities - Capital Bonds			\$ 140,000.00
2020 Interest on Bonds		\$ 21,400.00	

INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET

2020 Interest on Bonds (*Items)	\$ 21,400.00	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 5,850.00	
Subtotal	\$ 15,550.00	
Add: Interest to be Accrued as of 12/31/2020	\$ 4,400.00	
Required Appropriation 2020		\$ 19,950.00

LIST OF BONDS ISSUED DURING 2019

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

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

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxx	2,327,021.37	
Issued	xxxxxxxx		
Paid	37,967.20	xxxxxxxx	
Outstanding - December 31, 2019	2,289,054.17	xxxxxxxx	
	2,327,021.37	2,327,021.37	
2020 Loan Maturities			\$ 38,940.91
2020 Interest on Loans		\$ 57,923.09	
WATER AND SEWER UTILITY _____ LOAN			
Outstanding - January 1, 2019	xxxxxxxx	1,893,038.16	
Issued	xxxxxxxx		
Paid	116,439.25	xxxxxxxx	
Outstanding - December 31, 2019	1,776,598.91	xxxxxxxx	
	1,893,038.16	1,893,038.16	
2020 Loan Maturities			\$ 116,547.25
2020 Interest on Loans		\$ 18,475.14	

INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET

2020 Interest on Loans (*Items)	\$ 76,398.23	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 10,210.76	
Subtotal	\$ 66,187.47	
Add: Interest to be Accrued as of 12/31/2020	\$ 9,696.18	
Required Appropriation 2020		\$ 75,883.65

LIST OF LOANS ISSUED DURING 2019

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

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

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

INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET		
2020 Interest on Loans (*Items)	\$	-
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$	
Subtotal	\$	-
Add: Interest to be Accrued as of 12/31/2020	\$	
Required Appropriation 2020		\$ -

LIST OF LOANS ISSUED DURING 2019				
Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE FOR WATER AND SEWER 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	-		-			-	-	

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER AND SEWER UTILITY ASSESSMENT NOTES

Sheet 51

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

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER AND SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (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
Various Capital Equipment	52,174.58	100.00					52,174.58	100.00
Various Water & Sewer Utility Improvements	23,462.13				4,295.00		19,167.13	
Acquisition of Equipemtn for the Water &							-	
Sewer Utility System	3,882.39						3,882.39	
Improvements to Sewer Mains	50,000.00				17,200.00		32,800.00	
Completion of Various Water & Sewer								
Utility Improvements			33,400.00		33,372.35		27.65	
Removal & Replacement of the Variable							-	
Frequency Drive at Well #5			22,000.00				22,000.00	
PAGE TOTALS	129,519.10	100.00	55,400.00	-	54,867.35	-	130,051.75	100.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (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	129,519.10	100.00	55,400.00	-	54,867.35	-	130,051.75	100.00
TOTALS	129,519.10	100.00	55,400.00	-	54,867.35	-	130,051.75	100.00

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

WATER AND SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	278,681.73
Received from 2019 Budget Appropriation	xxxxxxxxx	25,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	55,400.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	248,281.73	xxxxxxxxx
	303,681.73	303,681.73

WATER AND SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER AND SEWER UTILITY FUND

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

[illegible]

WATER AND SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxxx	64,292.74
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxxx
Balance - December 31, 2019	64,292.74	xxxxxxxxxx
	64,292.74	64,292.74