

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019  
(UNAUDITED)

POPULATION LAST CENSUS 45,538  
NET VALUATION TAXABLE 2019 5,266,523,659  
MUNICODE 0313  
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2020  
MUNICIPALITIES - FEBRUARY 10, 2020

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

TOWNSHIP of EVESHAM, County of BURLINGTON

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature Elizabeth Peddicord  
Title CFO

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Elizabeth Peddicord, am the Chief Financial  
Officer, License # N-0812, of the TOWNSHIP of  
EVESHAM, County of BURLINGTON 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 Elizabeth Peddicord  
Title Finance Director/CFO  
Address 984 Tuckerton Road  
Phone Number 856-985-6013  
Fax Number 856-983-5011

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.

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

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

(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:** TOWNSHIP OF EVESHAM  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

**Municipality:** TOWNSHIP OF EVESHAM  
**Chief Financial Officer:** Elizabeth Peddicord  
**Signature:** Elizabeth Peddicord  
**Certificate #:** N-0812  
**Date:** \_\_\_\_\_

21-6000556

Fed I.D. #

TOWNSHIP OF EVESHAM

Municipality

BURLINGTON

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>11,649.00</u>	\$ <u>233,430.08</u>	\$ <u>-</u>

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

       Single Audit

       Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been 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.

Elizabeth Peddicord  
Signature of Chief Financial Officer

2/27/2020  
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 TOWNSHIP of EVESHAM, County of BURLINGTON 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.

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**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 \$ 5,285,269,463.00

***Karen McMahon***  
SIGNATURE OF TAX ASSESSOR

**TOWNSHIP OF EVESHAM**  
MUNICIPALITY

**BURLINGTON**  
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 Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled*

Title of Account		Debit	Credit
CASH		19,765,276.73	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	67,126.56
<b>Receivables with Full Reserves:</b>			
TAXES RECEIVABLE:			
PRIOR	7,912.30		
CURRENT	913,430.22		
SUBTOTAL		921,342.52	
TAX TITLE LIENS RECEIVABLE		336,944.27	
PROPERTY ACQUIRED FOR TAXES		855,044.30	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
Revenue Accounts Receivable		60,545.26	
Due from Evesham MUA		36,191.28	
Due from Evesham Fire District		14,077.22	
Due from Burlington County		6,546.24	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
page totals		21,995,967.82	67,126.56

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	21,995,967.82	67,126.56
APPROPRIATION RESERVES		2,840,918.12
ENCUMBRANCES PAYABLE		1,358,597.91
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		1,203.26
PREPAID TAXES		997,664.59
Accounts Payable		110,519.09
DUE TO STATE:		
MARRIAGE LICENCE		1,983.00
DCA TRAINING FEES		22,761.00
LOCAL SCHOOL TAX PAYABLE		(2.00)
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		3,153,508.69
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		101,042.61
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
Reserve for Reassessment		33,875.62
Reserve for Participation in Public Library with State Aid		1,880.03
Reserve for Wage Execution - Admin Fee		639.00
Reserve for Election Workers		80.00
Reserve for Police Dog Expenses		1,000.00
Reserve for Union Contract Settlements		590,000.00
Reserve for Tax Appeals		105,000.00
PAGE TOTAL	21,995,967.82	9,387,797.48

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	21,995,967.82	9,387,797.48
SUBTOTAL	21,995,967.82	9,387,797.48 "C"
RESERVE FOR RECEIVABLES		2,230,691.09
DEFERRED SCHOOL TAX	15,917,794.50	
DEFERRED SCHOOL TAX PAYABLE		15,917,794.50
FUND BALANCE		10,377,479.25
TOTALS	37,913,762.32	37,913,762.32

(Do not crowd - add additional sheets)  
Sheet 3a.1



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

Title of Account	Debit	Credit
Cash Public Assistance #1	21,556.79	
Reserve Public Assistance #1		21,556.79
TOTALS	21,556.79	21,556.79

(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	464,195.41	
GRANTS RECEIVABLE	828,127.77	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		33,622.35
APPROPRIATED RESERVES		1,200,757.51
UNAPPROPRIATED RESERVES		57,943.32
TOTALS	1,292,323.18	1,292,323.18

(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	50,284.00	
DUE TO -		
DUE TO STATE OF NJ		34.80
RESERVE FOR DOG FUND		50,249.20
FUND TOTALS	50,284.00	50,284.00
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,505,455.45	
Reserve for Encumbrances		15,500.73
Reserve for Future Use		1,489,954.72
FUND TOTALS	1,505,455.45	1,505,455.45
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

## AS AT DECEMBER 31, 2019

(Do not crowd - add additional sheets)

**AS AT DECEMBER 31, 2019**

(Do not crowd - add additional sheets

# SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2018 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2019</u>
Accumulated Compensated Absences	175,958.87	102,908.60	159,195.81	119,671.66
Affordable Housing	2,459,524.91	431,901.32	661,170.56	2,230,255.67
Ardsley Drive Topcoat	7,500.00			7,500.00
Black Run Preserve Donations	4,000.00			4,000.00
Bike Path	18,294.00			18,294.00
Cash Bonds	435,344.44	162,318.46	144,922.56	452,740.34
Celebration of Public Events	41,120.06			41,120.06
Community Development Block Grant F	4,976.26	102.54		5,078.80
Debit Card Receipts	-	12,009.22	12,009.22	-
Deposit for Performance Bonds	68,402.32	5.10		68,407.42
Deposit for Zoning	317,292.28	226,631.89	211,177.95	332,746.22
Deposits for Plot Plan	647,875.37	375,504.89	344,014.64	679,365.62
Dog Park Donations	1,000.00			1,000.00
Electronic Receipt Fees	7,203.43	137.55	1,337.23	6,003.75
Employee Health Benefit Self Insurance	1,203,758.15	2,947,796.15	2,680,551.10	1,471,003.20
Evesham Saves Lives Program	1,782.70			1,782.70
Farmer's Market Donations		500.00		500.00
Federal Trade Equitable Sharing	1,103.40	22.73		1,126.13
Field Signage	52,344.00		208.00	52,136.00
Flexible Savings	29,148.25	66,889.41	67,300.79	28,736.87
Growth Share AH3	58,538.59	1,206.27		59,744.86
Historic Preservation	3,850.07			3,850.07
M-2 Soccer Field	5,000.00			5,000.00
Miscellaneous Deposits	148,270.07		111,990.07	36,280.00
Municipal Alliance	27,885.71	27,848.94	26,038.96	29,695.69
Municipal Court DWI Funds	412.66			412.66
New Jersey Unemployment Compensat	458,241.41	69,887.06	3,936.04	524,192.43
Payroll Deductions Payable	216,773.44	13,660,519.19	13,656,558.24	220,734.39
POAA	1,983.50	14.00		1,997.50
Police Outside Employment Trust (POE	70,090.78	397,389.20	390,064.53	77,415.45
Public Defender	39,866.66	49,932.81	20,029.67	69,769.80
RCA Contributions	118,999.98			118,999.98
Recreation Commission	141,734.11	617,675.59	527,009.20	232,400.50
				-
				-
				-
				-
				-
<b>PAGE TOTAL</b>	<b>\$ 6,768,275.42</b>	<b>\$ 19,151,200.92</b>	<b>\$ 19,017,514.57</b>	<b>\$ 6,901,961.77</b>

## SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	<u>Amount Dec. 31, 2018 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2019</u>
PREVIOUS PAGE TOTAL	6,768,275.42	19,151,200.92	19,017,514.57	6,901,961.77
Recreation Commission - Program Boo \$	500.00			500.00
Recreation Donations	4,956.87		2,000.00	2,956.87
Recreation Facility/Basement	9,637.38			9,637.38
Recreation Improvements	168,725.21	113,965.26		282,690.47
Recreation MEND	20,920.23			20,920.23
Recycling Costs	22,198.97	24,801.60	29,862.09	17,138.48
Resale of Diesel Fuel	-	122,636.83	122,636.83	-
Road Opening Escrows	29,415.14			29,415.14
Sanitary Landfill Closure Escrow	40,019.68	23.95	10,105.00	29,938.63
Security Deposits	68,412.00	39,600.00	39,215.00	68,797.00
Sharp's Run	314,414.73	4,153.77		318,568.50
Sidewalk Improvements -Old Marlton Pi	5,244.00	500.00		5,744.00
Special Law Enforcement	27,204.76	8,364.11	7,371.59	28,197.28
Tax Sales Premiums	645,800.00	620,600.00	468,300.00	798,100.00
Teen Advisory Committee	2,501.55	2,300.00	441.52	4,360.03
Traffic Improvements:				-
Rt. 70 & Troth Road, Evesboro	16,560.75			16,560.75
Traffic Signal - Brick and Evans Road/S	18,055.00			18,055.00
Traffic Signal MEND	31,654.00			31,654.00
Traffic Signal Route 70 and Elmwood R	12,500.00			12,500.00
Tree Planting	82,442.00		500.00	81,942.00
Veterans Memorial Trust Fund	3,779.69	677.93	390.00	4,067.62
9-11 Memorial Donations	7,465.00			7,465.00
Tax Title Lien Redemption	77,527.60	427,130.97	451,870.82	52,787.75
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PAGE TOTAL	\$ 8,378,209.98	\$ 20,515,955.34	\$ 20,150,207.42	\$ 8,743,957.90





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

[illegible]

**\*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	2,030,880.44	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	2,030,880.44
CASH	10,133,207.30	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	36,491,129.25	
UNFUNDED	18,087,680.44	
DUE TO -		
PAGE TOTALS	66,742,897.43	2,030,880.44

(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	66,742,897.43	2,030,880.44
BOND ANTICIPATION NOTES PAYABLE		16,056,800.00
GENERAL SERIAL BONDS		29,705,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		6,786,129.25
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
Reserve for Preliminary Expenses		7,081.75
Reserve for Road Improvements		32,561.00
Reserve for Escheated Funds		2,028.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,448,672.65
UNFUNDED		7,077,786.69
ENCUMBRANCES PAYABLE		1,686,586.26
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		31.50
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		909,339.89
	66,742,897.43	66,742,897.43

**(Do not crowd - add additional sheets)**

## CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	300,843.68	19,713,566.07	249,133.02	19,765,276.73
Grant Fund		524,195.41	60,000.00	464,195.41
Trust - Dog License		58,241.57	7,957.57	50,284.00
Trust - Assessment				-
Trust - Municipal Open Space	7,150.11	1,498,305.34		1,505,455.45
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	48,171.33	8,757,729.76	61,943.19	8,743,957.90
				-
General Capital		10,135,551.82	2,344.52	10,133,207.30
				-
UTILITIES:				-
Golf Course Utility Operating	21,423.00	593,689.50	-	615,112.50
Golf Course Capital		833,676.98		833,676.98
				-
Public Assistance #1		21,556.79		21,556.79
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	377,588.12	42,136,513.24	381,378.30	42,132,723.06

\* 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: Elizabeth Peddicord

Title: Finance Director/CFO

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
Investors Bank	19,713,566.07
Grant Fund:	
Investors Bank	524,195.41
Animal Control Fund:	
Investors Bank	58,241.57
Trust Assessment Fund:	
Trust Other Fund:	
Investors Bank	8,244,868.62
Bank of America CDs	68,407.42
Liberty Bell Bank Trust - Other	298,966.29
Cornerstone Bank Landfill Escrow	145,487.43
Open Space Trust Fund:	
Investors Bank	1,498,305.34
General Capital Fund:	
Investors Bank	10,135,551.82
Golf Course Utility Operating Fund:	
Investors Bank	593,689.50
Golf Course Utility Capital Fund:	
Investors Bank	833,676.98
Public Assistance Fund:	
Investors Bank	21,556.79
PAGE TOTAL	42,136,513.24

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
Federal Grants:						-
Drive Sober or Get Pulled Over	1,900.00					1,900.00
Bulletproof Vest Partnership Grant	4,150.27	9,910.47				14,060.74
Body Worn Camera Assistance Program	5,500.00					5,500.00
						-
Distracted Driver Statewide Crackdown Grant		16,500.00	11,000.00			5,500.00
						-
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						-
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						-
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						-
PAGE TOTALS	11,550.27	26,410.47	11,000.00	-	-	26,960.74

**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	11,550.27	26,410.47	11,000.00	-	-	26,960.74
State Grants:						-
Drunk Driving Enforcement Fund	62,500.00		58,865.49			3,634.51
New Jersey Transportation Trust Fund Grant						-
New Jersey Transportation Trust Fund Grant - N Elmwood		275,000.00				275,000.00
New Jersey Transportation Trust Fund Grant - Lincoln Dr N.E.		513,000.00				513,000.00
Technology Grant Comcast		30,000.00	30,000.00			-
Safe and Secure Communities Program - P.L. 1994, Chapter 220		60,000.00	60,000.00			-
NJDEP - Clean Communities Program		101,826.42	101,826.42			-
Safe Corridors - Highway Safety Grant	64,814.70		64,764.70			50.00
Recycling Tonnage Grant		57,943.32	57,943.32			-
Body Armor Replacement Grant	2,282.52	7,870.89	7,870.89			2,282.52
						-
						-
						-
						-
						-
						-
PAGE TOTALS	141,147.49	1,072,051.10	392,270.82	-	-	820,927.77

**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	141,147.49	1,072,051.10	392,270.82	-	-	820,927.77
Local Grants:						-
200 Club Police Training Grant		1,200.00	1,200.00			-
Cross Country Transportation Demand Management Assoc Gr	4,000.00	2,700.00				6,700.00
ANJEC Open Space Grant Environmental Commission	500.00					500.00
Safety Incentive Grant		2,500.00	2,500.00			-
Burlington County Municipal Park Development Program	344,517.54		344,517.54			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	490,165.03	1,078,451.10	740,488.36	-	-	828,127.77



# MUNICIPALITIES AND COUNTIES

	Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Canceled	Balance Dec. 31, 2019
	PREVIOUS PAGE TOTALS	490,165.03	1,078,451.10	740,488.36	-	-	828,127.77
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TOTALS		490,165.03	1,078,451.10	740,488.36	-	-	828,127.77

## 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				
Federal Grants							-
Community Development Block Grant	2,064.28						-
Bulletproof Vest Partnership Grant	2,780.82	9,910.47		649.00			2,064.28
Body Worn Camera Assistance Program	8,500.00						12,042.29
Distracted Driver Statewide Crackdown Grant	6,600.00	16,500.00		11,000.00			8,500.00
	-						12,100.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	19,945.10	26,410.47	-	11,649.00	-	-	34,706.57

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

Grant	Balance Jan. 1, 2019	Transferred from 2019		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	19,945.10	26,410.47	-	11,649.00	-	-	34,706.57
State Grants							-
Drunk Driving Enforcement Fund	40,462.73			23,226.86			17,235.87
New Jersey Transportation Trust Fund Grant -Lincoln Dr North-East-West		513,000.00					513,000.00
New Jersey Transportation Trust Fund Grant -Brick Rd				(50,976.96)			50,976.96
New Jersey Transportation Trust Fund Grant-N Elmwood Rd		275,000.00					275,000.00
Technology Grant		30,000.00					30,000.00
Municipal Alcohol Education/Rehabilitation Program	5,285.83			1,169.00			4,116.83
Municipal Alliance on Alcoholism and Drug Abuse							-
Body Armor Replacement Grant		7,870.89		-			7,870.89
NJDEP - Clean Communities Program	59,885.33	101,826.42		114,846.44			46,865.31
Recycling Tonnage Grant		57,943.32		57,943.32			-
Safe Corridors - Highway Safety Grant	19,166.42			18,666.42			500.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220		60,000.00		60,000.00			-
							-
							-
							-
							-
							-
PAGE TOTALS	144,745.41	1,072,051.10	-	236,524.08	-	-	980,272.43

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	144,745.41	1,072,051.10	-	236,524.08	-	-	980,272.43
							-
Local Grants							-
200 Club Police Training Grant	1,456.00	1,200.00					2,656.00
ANJEC Open Space Grant Environmental Commission	-						-
Cross Country Transportation Demand Management Assoc Grant	8,500.00	2,700.00		4,500.00			6,700.00
Safety Incentive Grant	5,000.00	2,500.00		4,055.00			3,445.00
Burlington County Municipal Park Development Program	207,684.08						207,684.08
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	367,385.49	1,078,451.10	-	245,079.08	-	-	1,200,757.51

## 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	367,385.49	1,078,451.10	-	245,079.08	-	-	1,200,757.51
							-
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							-
TOTALS	367,385.49	1,078,451.10	-	245,079.08	-	-	1,200,757.51



# 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	-	-	-	57,943.32	-	57,943.32
						-
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						-
						-
						-
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						-
						-
						-
						-
						-
TOTALS	-	-	-	57,943.32	-	57,943.32

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	(2.00)
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	62,097,113.00
Levy Calendar Year 2019	XXXXXXXXXX	
Paid	62,097,113.00	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	(2.00)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	62,097,111.00	62,097,111.00

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - January 1, 2019 85045-00	XXXXXXXXXX	-
2019 Levy 81105-00	XXXXXXXXXX	1,579,957.10
Addeds & Omitted Taxes Levied		7,150.11
Interest Earned	XXXXXXXXXX	
Expenditures	1,587,107.21	XXXXXXXXXX
Balance - December 31, 2019 85046-00	-	XXXXXXXXXX
# Must include unpaid requisitions.	1,587,107.21	1,587,107.21



# 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	2,598,293.23
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85042-00	XXXXXXXXXX	15,917,794.50
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	38,142,353.00
Levy Calendar Year 2019	XXXXXXXXXX	
Paid	37,587,137.54	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	3,153,508.69	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85044-00	15,917,794.50	XXXXXXXXXX
# Must include unpaid requisitions.	56,658,440.73	56,658,440.73

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	107,378.67
2019 Levy :		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	18,857,746.31
County Library	80003-04	XXXXXXXXXX	1,762,374.09
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	1,680,796.47
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	101,042.61
Paid		22,408,295.54	XXXXXXXXXX
Balance - December 31, 2019		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes		101,042.61	XXXXXXXXXX
		22,509,338.15	22,509,338.15

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	8,019,556.00	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	8,019,556.00
Paid	80003-08		8,019,556.00	XXXXXXXXXX
Balance - December 31, 2019	80003-09		-	XXXXXXXXXX
			8,019,556.00	8,019,556.00

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-	6,025,000.00	6,025,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	10,357,215.63	11,383,203.42	1,025,987.79
Added by N.J.S. 40A:4-87 (List on 17a)	580,110.47	580,110.47	-
			-
			-
Total Miscellaneous Revenue Anticipated 80103-	10,937,326.10	11,963,313.89	1,025,987.79
Receipts from Delinquent Taxes 80104-	896,000.00	1,133,795.01	237,795.01
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	22,301,328.94	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax 80121-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	22,301,328.94	23,522,631.61	1,221,302.67
	40,159,655.04	42,644,740.51	2,485,085.47

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	154,034,994.25
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	62,097,113.00	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80110-00	38,142,353.00	xxxxxxxxxx
County Taxes 80111-00	22,300,916.87	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	101,042.61	xxxxxxxxxx
Special District Taxes 80113-00	8,019,556.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00	1,579,957.10	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	1,728,575.94
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	23,522,631.61	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	
*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.	155,763,570.19	155,763,570.19

**STATEMENT OF GENERAL BUDGET REVENUES 2019**  
(Continued)

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

Source	Budget	Realized	Excess or Deficit
Bulletproof Vest	9,910.47	9,910.47	-
Distracted Driving	16,500.00	16,500.00	-
Technology Grant	30,000.00	30,000.00	-
TTF	521,000.00	521,000.00	-
CC Demand Grant	2,700.00	2,700.00	-
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PAGE TOTALS	580,110.47	580,110.47	-

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: Elizabeth Peddicord

(Continued)

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	580,110.47	580,110.47	-
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PAGE TOTALS	580,110.47	580,110.47	-

CFO Signature: \_\_\_\_\_

**STATEMENT OF GENERAL BUDGET REVENUES 2019**  
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	580,110.47	580,110.47	-
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TOTALS	580,110.47	580,110.47	-

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: \_\_\_\_\_ Elizabeth Peddicord

**Sheet 17a Totals**

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted	80012-01	39,579,544.57
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	580,110.47
Appropriated for 2019 (Budget Statement Item 9)	80012-03	40,159,655.04
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	40,159,655.04
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	40,159,655.04
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	35,558,061.36
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,728,575.94
Reserved	80012-10	2,840,918.12
Total Expenditures	80012-11	40,127,555.42
Unexpended Balances Canceled (see footnote)	80012-12	32,099.62

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	1,025,987.79
Delinquent Tax Collections	80013-02	xxxxxxxxxx	237,795.01
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	1,221,302.67
Unexpended Balances of 2019 Budget Appropriations	80013-04	xxxxxxxxxx	32,099.62
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	1,179,028.38
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxx	
Unexpended Balances of 2018 Appropriation Reserves	80013-05	xxxxxxxxxx	2,400,426.70
Prior Years Interfunds Returned in 2019	80013-06	xxxxxxxxxx	(6,546.24)
		xxxxxxxxxx	
		xxxxxxxxxx	
		xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2019	80013-07	15,917,794.50	xxxxxxxxxx
Balance - December 31, 2019	80013-08	xxxxxxxxxx	15,917,794.50
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	98,472.74	xxxxxxxxxx
Refund of Non-Budget Revenues		29,154.65	xxxxxxxxxx
Refund of Prior Year Revenues		33,809.87	xxxxxxxxxx
Prior Year Vets & Senior Deductions Disallowed		4,545.89	
			xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	5,924,110.78	xxxxxxxxxx
		22,007,888.43	22,007,888.43



**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
Payments in Lieu of Taxes	340,634.45
FEMA Reimbursements	332,721.28
Abandoned and Vacant Property	194000
JIF Reimbursement	51,507.00
Insurance claims	40,037.60
County snow removal	39,060.00
Administration Fees	29,474.96
Premiums turned over to Township	26,200.00
Animal control excess	18,716.99
Bulk Trash Pick ups	15,160.00
Miscellaneous	11,458.98
In-house Engineering services	10,950.00
Street Opening Permits	10770
Surplus Sale	10,280.48
Sale of Trash Cans	9,440.00
Online Police Reports	6,389.28
Evesham BOE salt reimbursement	5,764.50
Senior Citizens and Veterans Administrative Fee	5,365.25
OPRA fees	4,210.10
Recycling Cans & Buckets	3,848.80
Tax Mail Reimbursements	3,599.40
Vending Machine Income	3,430.28
Tax Search Fees	1,630.00
Inspection fines	1,622.17
Refunds and Reimbursements	1,298.90
Canceled Checks	930.06
Farmer's Market Fees	470.00
Coping Fees	57.90
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>1,179,028.38</b>

**SURPLUS - CURRENT FUND  
YEAR - 2018**

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxxxx	10,478,368.47
2.		xxxxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxxxx	5,924,110.78
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	6,025,000.00	xxxxxxxxxx
5. Amount Appropriated in 2019 Budget - with Prior Written-Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance - December 31, 2019	80014-05	10,377,479.25	xxxxxxxxxx
		16,402,479.25	16,402,479.25

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

Cash	80014-06	19,765,276.73
Investments	80014-07	
Sub Total		19,765,276.73
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	9,387,797.48
Cash Surplus	80014-09	10,377,479.25
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	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15	10,377,479.25

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 \$	
	82113-00 \$	146,421,668.73
2. Amount of Levy Special District Taxes	82102-00 \$	8,019,556.00
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 \$	788,191.45
5a. Subtotal 2019 Levy	\$	155,229,416.18
5b. Reductions due to tax appeals **	\$	
5c. Total 2019 Tax Levy	82106-00 \$	155,229,416.18
6. Transferred to Tax Title Liens	82107-00 \$	25,722.59
7. Transferred to Foreclosed Property	82108-00 \$	
8. Remitted, Abated or Canceled	82108-00 \$	255,269.12
9. Discount Allowed	82108-00 \$	
10. Collected in Cash: In 2018	82121-00 \$	1,101,124.74
In 2019 *	82122-00 \$	151,047,888.69
Homestead Benefit Credit	\$	1,613,286.30
State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00 \$	272,694.52
Total To Line 14	82111-00 \$	154,034,994.25
11. Total Credits	\$	154,315,985.96
12. Amount Outstanding December 31, 2019	82120-00 \$	913,430.22
13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is	82112-00	99.23%

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

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	\$	154,034,994.25
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	154,034,994.25

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)	\$ 154,034,994.25
LESS: Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 154,034,994.25</b>
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 155,229,416.18
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.23%

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 154,034,994.25
LESS: Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 154,034,994.25</b>
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 155,229,416.18
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.23%

# **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	67,262.84
2. Sr. Citizens Deductions Per Tax Billings	267,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings		xxxxxxxxxx
4. Deductions Allowed By Tax Collector	8,500.00	xxxxxxxxxx
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxxx	2,805.48
8. Deductions Disallowed By Tax Collector Prior Taxes	xxxxxxxxxx	4,545.89
9. Received in Cash from State	xxxxxxxxxx	268,012.35
10.		
11.		
12. Balance - December 31, 2019	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	67,126.56	xxxxxxxxxx
	342,626.56	342,626.56

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

Line 2	<u>267,000.00</u>
Line 3	<u>-</u>
Line 4	<u>8,500.00</u>
Sub - Total	<u>275,500.00</u>
Less: Line 7	<u>2,805.48</u>
To Item 10, Sheet 22	<u><u>272,694.52</u></u>

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -

N.J. DIVISION OF TAXATION APPEALS (N.J.S.A. 54:3-27)

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation		XXXXXXXXXX
(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			1,510,613.35	xxxxxxxxxx
A. Taxes	83102-00	1,152,322.43	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83103-00	358,290.92	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83105-00		xxxxxxxxxx	19,059.84
B. Tax Title Liens	83106-00		xxxxxxxxxx	5,901.85
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83108-00		xxxxxxxxxx	
B. Tax Title Liens	83109-00		xxxxxxxxxx	38,419.20
4. Added Taxes	83110-00		4,665.89	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) (1,842.06)
B. Tax Title Liens - Transfers from Taxes	83107-00		(1) (1,842.06)	xxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxx	1,451,898.35
8. Totals			1,513,437.18	1,513,437.18
9. Balance Brought Down			1,451,898.35	xxxxxxxxxx
10. Collected:			xxxxxxxxxx	1,133,795.01
A. Taxes	83116-00	1,131,858.24	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83117-00	1,936.77	xxxxxxxxxx	xxxxxxxxxx
11. Interest and Costs - 2019 Tax Sale	83118-00		1,030.64	xxxxxxxxxx
12. 2019 Taxes Transferred to Liens	83119-00		25,722.59	xxxxxxxxxx
13. 2019 Taxes	83123-00		913,430.22	xxxxxxxxxx
14. Balance - December 31, 2019			xxxxxxxxxx	1,258,286.79
A. Taxes	83121-00	921,342.52	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83122-00	336,944.27	xxxxxxxxxx	xxxxxxxxxx
15. Totals			2,392,081.80	2,392,081.80

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is **78.09%**
17. Item No. 14 multiplied by percentage shown above is **982,596.15** 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	816,625.10	xxxxxxxxxx
2. Foreclosed or Deeded in 2019		xxxxxxxxxx	xxxxxxxxxx
3. Tax Title Liens	84103-00	38,419.20	xxxxxxxxxx
4. Taxes Receivable	84104-00	-	xxxxxxxxxx
5A.	84102-00		xxxxxxxxxx
5B.	84105-00	xxxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxxx	
8. Sales		xxxxxxxxxx	xxxxxxxxxx
9. Cash *	84109-00	xxxxxxxxxx	
10. Contract	84110-00	xxxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxxx
14. Balance - December 31, 2019	84114-00	xxxxxxxxxx	855,044.30
		855,044.30	855,044.30

### CONTRACT SALES

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

### MORTGAGE SALES

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

Analysis of Sale of Property:
 \$
 

-

\* Total Cash Collected in 2019
 (84125-00)

Realized in 2019 Budget

To Results of Operation (Sheet 19)
 

-



**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**  
 (Do not include the emergency authorizations pursuant to N.J.S.A.40A:4-55,  
 N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

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

\*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**

<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 2020</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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.

\* 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.

Sheet 29



**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	31,715,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	2,010,000.00	xxxxxxxxxx	
Outstanding - December 31, 2019	80033-04	29,705,000.00	xxxxxxxxxx	
		31,715,000.00	31,715,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 2,065,000.00
2020 Interest on Bonds*	80033-06		\$ 1,002,562.50	
ASSESSMENT SERIAL BONDS				
Outstanding - January 1, 2019	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxxx	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	
2020 Interest on Bonds*	80033-12		\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 1,002,562.50

**LIST OF BONDS ISSUED DURING 2019**

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

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

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxxx	8,216,486.34	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	1,430,357.09	xxxxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	6,786,129.25	xxxxxxxxxx	
		8,216,486.34	8,216,486.34	
2020 Loan Maturities			80033-05	\$ 1,507,574.41
2020 Interest on Loans			80033-06	\$ 272,825.00
Total 2020 Debt Service for		Loan	80033-13	\$ 1,780,399.41
<b>LOAN</b>				
Outstanding - January 1, 2019	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for		LOAN	80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2019**

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

80033-1480033-15

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

**LIST OF BONDS ISSUED DURING 2019**

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

**2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

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



DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
PREVIOUS PAGE TOTALS	16,141,100.00		16,056,800.00			84,300.00	441,642.62	
PAGE TOTALS	16,141,100.00		16,056,800.00			84,300.00	441,642.62	

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.80051-0180051-02

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

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

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



DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

Assessment Notes with an original date of issue of 2017 or prior must be appropriated in full in the 2020 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

80051-01

80051-02



## GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2019	80031-01	xxxxxxxxx	98,431.50
Received from 2019 Budget Appropriation *	80031-02	xxxxxxxxx	250,000.00
		xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxx	xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	348,400.00	xxxxxxxxxxx
			xxxxxxxxxxx
Balance - December 31, 2019	80031-05	31.50	xxxxxxxxxxx
		348,431.50	348,431.50

\*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
06-04-19 Various Capital Improve	5,250,000.00	4,999,600.00	250,400.00	
15-09-19 Union Mill Dam	1,960,000.00	1,862,000.00	98,000.00	
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
Total 80032-00	7,210,000.00	6,861,600.00	348,400.00	-

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	1,962,456.67
Premium on Sale of Bonds		xxxxxxxxxx	96,883.22
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2019 Budget Revenue	80029-03	1,150,000.00	xxxxxxxxxx
Balance - December 31, 2019	80030-04	909,339.89	xxxxxxxxxx
		2,059,339.89	2,059,339.89

## MUNICIPALITIES ONLY

### IMPORTANT !!

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

- |   |    |                       |
|---|----|-----------------------|
| 1. Total Tax Levy for the Year 2019 was   | \$ | <u>155,229,416.18</u> |
| 2. Amount of Item 1 Collected in 2019 (*) | \$ | <u>154,034,994.25</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>108,660,591.33</u> |

(\*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO Yes

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

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

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

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

Answer YES or NO No

D.

- |  |         |    |                             |                                  |
|--|---------|----|-----------------------------|----------------------------------|
| 1. Cash Deficit 2018                     |         |    | \$                          | <u>                    </u>      |
| 2. 4% of 2018 Tax Levy for all purposes: | Levy -- | \$ | <u>                    </u> | = \$ <u>                    </u> |
| 3. Cash Deficit 2019                     |         |    | \$                          | <u>                    </u>      |
| 4. 4% of 2019 Tax Levy for all purposes: | Levy -- | \$ | <u>                    </u> | = \$ <u>                    </u> |

E.

	<u>Unpaid</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2. County Taxes	\$	<u>107,378.67</u>	\$ <u>101,042.61</u>	\$ <u>208,421.28</u>
3. Amounts due Special Districts	\$	<u>                    </u>	\$ <u>-</u>	\$ <u>-</u>
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$ <u>3,153,506.69</u>	\$ <u>3,153,506.69</u>

# **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.

**POST CLOSING**  
**TRIAL BALANCE - GOLF COURSE 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	615,112.50	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Inventory	28,792.05	
Deferred Charges (Sheet 48)	-	
<b>Cash Liabilities:</b>		
Appropriation Reserves		44,047.34
Encumbrances Payable		33,150.50
Accrued Interest on Bonds and Notes		78,330.94
Due to -		
NJ Sales Tax Payable		2,446.00
Prepaid Utility Accounts Receivable		550.41
Inventory		28,792.05
Subtotal - Cash Liabilities		187,317.24 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		456,587.31
Total	643,904.55	643,904.55

(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 - GOLF COURSE 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
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized	657,055.59	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	657,055.59
CASH	833,676.98	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	12,564,428.10	
AUTHORIZED AND UNCOMPLETED	3,329,300.00	
PAGE TOTALS	17,384,460.67	657,055.59

(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 - GOLF COURSE UTILITY FUND (cont'd)**  
**AS AT DECEMBER 31, 2019**  
**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	17,384,460.67	657,055.59
BONDS PAYABLE		3,225,000.00
LOANS PAYABLE		130,000.00
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		2,398,052.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		52,603.29
UNFUNDED		763,290.14
CONTRACTS PAYABLE		
ENCUMBRANCES		35,963.50
DUE TO GOLF COURSE OPERATING		
RESERVE FOR AMORTIZATION		9,136,404.51
RESERVE FOR DEFERRED AMORTIZATION		347,216.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		614.19
CAPITAL FUND BALANCE		638,261.45
TOTALS	17,384,460.67	17,384,460.67

(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)



SCHEDULE OF GOLF COURSE UTILITY BUDGET - 2019

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	100,000.00	100,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government 91302-	623,840.00	623,840.00	-
Golf Course Fees	645,000.00	741,161.11	96,161.11
Golf Cart Fees	143,000.00	147,372.15	4,372.15
Golf Course Concession	255,000.00	255,000.00	-
Interest on Investments & Non Budget Revenues	16,600.00	158,274.11	141,674.11
Driving Range Sales & Pro Shop Sales	347,900.00	385,146.82	37,246.82
Reserve for Debt Service 91307-			-
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
Subtotal	2,131,340.00	2,410,794.19	279,454.19
Deficit (General Budget) ** 91306-			-
91307-	2,131,340.00	2,410,794.19	279,454.19

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxx
Adopted Budget	2,131,340.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,131,340.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,131,340.00
Deduct Expenditures:	
Paid or Charged	2,041,874.49
Reserved	44,047.34
Surplus (General Budget)**	
Total Expenditures	2,085,921.83
Unexpended Balance Canceled (See Footnote)	45,418.17

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

## GOLF COURSE UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Golf Course 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)")	2,410,794.19	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	48,580.49	
Total Revenue Realized		2,459,374.68
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	2,041,874.49	
Reserved	44,047.34	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,085,921.83	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,085,921.83
Excess		373,452.85
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	373,452.85	
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 Golf Course Utility for 2019

2018 Appropriation Reserves Canceled in 2019	48,580.49	
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '"		
* Excess (Revenue Realized)		48,580.49

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

**RESULTS OF 2019 OPERATIONS - GOLF COURSE UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	279,454.19
Unexpended Balances of Appropriations	xxxxxxxxx	45,418.17
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2018 Appropriations*	xxxxxxxxx	48,580.49
Deficit in Anticipated Revenues		xxxxxxxxx
Refund Prior Year Revenues	2,360.74	xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	371,092.11	xxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	373,452.85	373,452.85

**OPERATING SURPLUS - GOLF COURSE UTILITY**

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	185,495.20
Excess in Results of 2019 Operations	xxxxxxxxx	371,092.11
Amount Appropriated in the 2019 Budget - Cash	100,000.00	xxxxxxxxx
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2019	456,587.31	xxxxxxxxx
	556,587.31	556,587.31

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

Cash	615,112.50
Investments	
Interfund Accounts Receivable	28,792.05
Subtotal	643,904.55
Deduct Cash Liabilities Marked with "C" on Trial Balance	187,317.24
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	456,587.31
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.	456,587.31

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

**SCHEDULE OF GOLF COURSE UTILITY ACCOUNTS RECEIVABLE**

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

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**SCHEDULE OF GOLF COURSE UTILITY LIENS**

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

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# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### GOLF COURSE UTILITY FUND

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

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

\*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>	<u>Appropriated for in Budget of Year 2019</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2019	-	xxxxxxxx	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
<b>GOLF COURSE UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2019	xxxxxxxx	3,865,000.00	
Issued	xxxxxxxx		
Paid	640,000.00	xxxxxxxx	
Outstanding - December 31, 2019	3,225,000.00	xxxxxxxx	
	3,865,000.00	3,865,000.00	
2020 Bond Maturities - Capital Bonds			\$ 590,000.00
2020 Interest on Bonds		\$ 92,102.76	

**INTEREST ON BONDS - GOLF COURSE UTILITY BUDGET**

2020 Interest on Bonds (*Items)	\$ 92,102.76	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 33,501.32	
Subtotal	\$ 58,601.44	
Add: Interest to be Accrued as of 12/31/2020	\$ 26,660.70	
Required Appropriation 2020		\$ 85,262.14

**LIST OF BONDS ISSUED DURING 2019**

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

## AND 2020 DEBT SERVICE FOR LOANS

**GOLF COURSE UTILITY \_\_\_\_\_ LOAN**

## INTEREST ON LOANS - GOLF COURSE UTILITY BUDGET

2020 Interest on Loans (*Items)	\$	7,640.00
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$	1,964.44
Subtotal	\$	5,675.56
Add: Interest to be Accrued as of 12/31/2020	\$	1,722.67
Required Appropriation 2020		

## LIST OF LOANS ISSUED DURING 2019

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. 08-04-13/19-06-13 GC Facility Improv	714,752.00	8/21/2013	637,952.00	5/7/2020	2.75%	21,800.00	17,543.68	5/7/2020
2. 10-04-15 GC Facility Improv	75,000.00	5/20/2015	67,400.00	5/7/2020	2.75%	7,600.00	1,853.50	5/7/2020
3. 08-03-16/24-12-16 GC Facility Improv	661,900.00	5/17/2016	1,048,000.00	5/7/2020	2.75%	22,900.00	28,820.00	5/7/2020
4. 08-04-18/26-12-18 GC Facility Improv	304,700.00	5/17/2018	644,700.00	5/7/2020	2.75%		17,729.25	5/7/2020
5.								
6.								
7.								
8.								
9.								
TOTAL	1,756,352.00		2,398,052.00			52,300.00	65,946.43	

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 - GOLF COURSE UTILITY BUDGET		
2020	Interest on Notes	\$ 65,946.43
	Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 42,865.18
	Subtotal	\$ 23,081.25
	Add: Interest to be Accrued as of 12/31/2019	\$ 42,865.18
	Required Appropriation - 2020	\$ 65,946.43

(Do not crowd - add additional sheets)





GOLF COURSE UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxx	614.19
Received from 2019 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2019	614.19	xxxxxxxxx
	614.19	614.19

GOLF COURSE 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.

GOLF COURSE UTILITY FUND

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

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

GOLF COURSE UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance - January 1, 2019	xxxxxxxxxx	631,789.70
Premium on Sale of Bonds	xxxxxxxxxx	6,471.75
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxxx
Appropriation to 2019 Budget Reserve		xxxxxxxxxx
Balance - December 31, 2019	638,261.45	xxxxxxxxxx
	638,261.45	638,261.45