

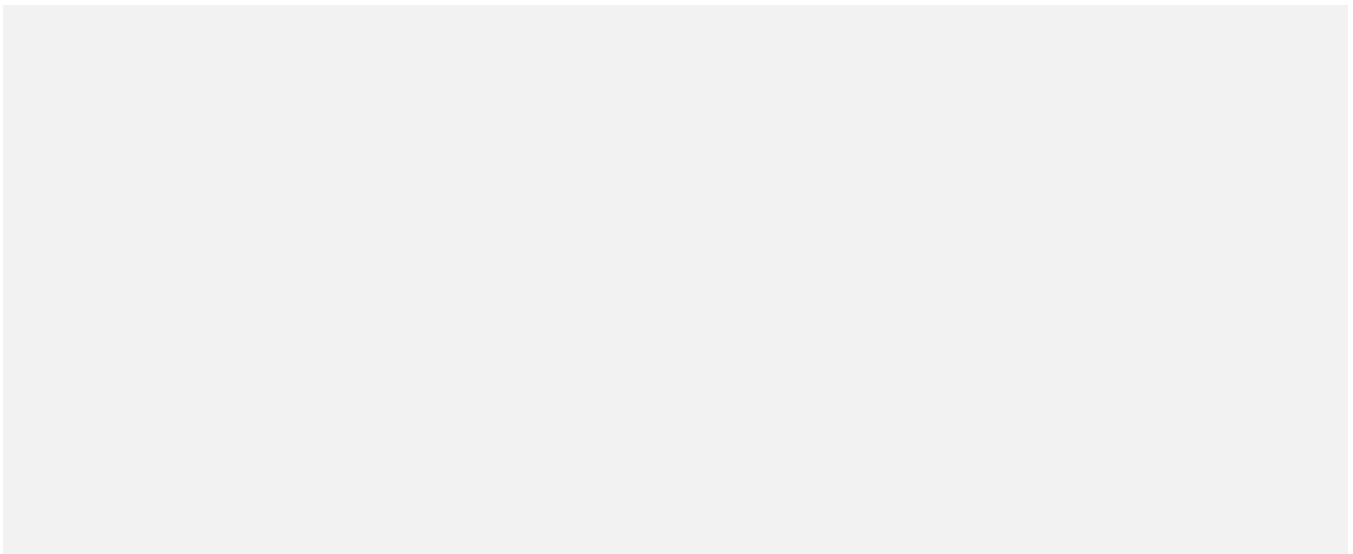
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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 CITY of CLIFTON 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:



Dieter P. Lerch
(Registered Municipal Accountant)

Lerch, Vinci & Higgins, LLP
(Firm Name)

17-17 Route 208N
(Address)

Fair Lawn, NJ 07410
(Address)

201-791-7100
(Phone Number)

201-791-3035
(Fax Number)

Certified by me
this 2nd day March, 2020

**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:	CITY OF CLIFTON
Chief Financial Officer:	Joseph Kunz
Signature:	jkunz@cliftonnj.org
Certificate #:	N0566
Date:	3/2/2020

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:	CITY OF CLIFTON
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

22-2940857

Fed I.D. #

CITY OF CLIFTON

Municipality

PASSAIC

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> </u>	\$ <u>1,040,874.00</u>	\$ <u>727,057.00</u>

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

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

jkunz@cliftonnj.org
Signature of Chief Financial Officer

3/2/2020
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 _____ **CITY** _____ of _____ **CLIFTON** _____, County of _____ **PASSAIC** _____ 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 \$ _____ **5,344,050,063.00**

mrinaldi@cliftonnj.org

SIGNATURE OF TAX ASSESSOR

CITY OF CLIFTON
MUNICIPALITY

PASSAIC
COUNTY

**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	27,722.00	
DUE TO -		
DUE TO STATE OF NJ		534.00
RESERVE FOR DOG FUND		22,516.00
ENCUMBRANCES PAYABLE		4,672.00
FUND TOTALS	27,722.00	27,722.00
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	13,882.00	
GRANTS RECEIVABLE	1,914,522.00	
ENCUMBRANCES PAYABLE		321,840.00
CONTRACTS PAYABLE		64,168.00
RESERVE FOR EXPENDITURES		1,461,913.00
DUE TO CURRENT FUND		80,483.00
FUND TOTALS	1,928,404.00	1,928,404.00
OTHER TRUST FUNDS		
CASH	14,930,958.00	
OTHER ACCOUNTS RECEIVABLE	75,222.00	
DUE FROM CURRENT FUND	516.00	
DUE FROM SELF INSURANCE TRUST FUND	120.00	
ENCUMBRANCES PAYABLE		568,599.00
RESERVE FOR DEVELOPERS ESCROW		2,223,936.00
RESERVE FOR COAH		1,741,501.00
PAYROLL DEDUCTIONS PAYABLE		484,041.00
MISCELLANEOUS RESERVES AND DEPOSITS		9,988,739.00
	15,006,816.00	15,006,816.00
UNEMPLOYMENT TRUST FUND		
CASH	56,491.00	
RESERVE FOR EXPENDITURES		56,491.00
	56,491.00	56,491.00
OTHER TRUST FUNDS PAGE TOTAL		
	30,126,614.00	30,126,614.00

(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	30,126,614.00	30,126,614.00
OTHER TRUST FUNDS (continued)		
SELF INSURANCE FUND		
CASH	7,232,738.00	
ENCUMBRANCES PAYABLE		402,245.00
DUE TO PAYROLL AGENCY		120.00
CLAIMS PAYABLE		1,578,260.00
RESERVE FOR SELF-INSURANCE FUND EXPENDITURES		5,252,113.00
	7,232,738.00	7,232,738.00
REVOLVING LOAN FUND		
CASH	504,032.00	
RESERVE FOR REVOLVING LOAN PROGRAM		504,032.00
	504,032.00	504,032.00
PUBLIC HOUSING FUND		
MODERATE REHABILITATION FUND		
CASH	93,424.00	
FUND BALANCE		
UNRESERVED/UNDESIGNATED		93,424.00
VOUCHER PROGRAM FUND		
CASH	690,690.00	
LAND, STRUCTURES AND EQUIPMENT	75,350.00	
ACCOUNTS PAYABLE		21,099.00
ESCROW FEES PAYABLE		79,172.00
DUE TO CURRENT FUND		110,466.00
FUND BALANCE		
INVESTMENT IN FIXED ASSETS		75,350.00
DESIGNATED FOR HOUSING ASSISTANCE PAYMENTS		85,864.00
UNRESERVED/UNDESIGNATED		394,089.00
	766,040.00	766,040.00
TOTALS	47,225,658.00	47,225,658.00

(Do not crowd - add additional sheets)

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
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	2,847,539.00	37,302,856.00	4,155,306.00	35,995,089.00
Grant Fund		333,333.00		333,333.00
Trust - Dog License	376.00	28,092.00	746.00	27,722.00
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG	13,977.00	29,402.00	29,497.00	13,882.00
Trust - Other	2,434,840.00	13,166,946.00	670,828.00	14,930,958.00
Self Insurance		7,381,747.00	149,009.00	7,232,738.00
General Capital	5,628.00	7,324,237.00	217,225.00	7,112,640.00
Revolving Loan		504,032.00		504,032.00
UTILITIES:				-
Sewer Operating	35,056.00	2,533,020.00	877,190.00	1,690,886.00
Sewer Capital		3,695,883.00	5,516.00	3,690,367.00
Unemployment Insurance Trust		56,574.00	83.00	56,491.00
Public Housing - Moderate Rehab		725,854.00	35,164.00	690,690.00
Public Housing - Voucher Program		93,424.00		93,424.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	5,337,416.00	73,175,400.00	6,140,564.00	72,372,252.00

* 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: _____

Title: _____

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund	
Valley National - Treasurer's Account	36,561,853.00
Valley National - Current Account	741,003.00
Grant Fund	
Valley National - Green Acres	333,333.00
Animal Control Fund	
Valley National - Dog License Fund	28,092.00
Other Trust Fund	
TD Bank - Municipal Escrow Accr	2,155,896.00
PNC Bank - Affordable Housing	728,861.00
Provident Bank - Trust Other	2,024,170.00
Valley National - Other Trust	6,999,522.00
Valley National - Fire Department Dedicated	11,621.00
Valley National - Police Extra Duty Escrow	396,717.00
Valley National - Payroll #3	262.00
Valley National - Payroll Tax #2	88,838.00
Valley National - Payroll Deductions	567,606.00
Valley National - Federal DOJ Forfeiture	193,453.00
Valley National - Federal Treasury Forfeiture	-
General Capital Fund	
Valley National - General Capital Fund	7,324,237.00
Unemployment Trust Fund	
Valley National - Unemployment Account	56,574.00
Self Insurance Fund	
Valley National - Self Insurance #2	6,155,193.00
Valley National - Self Insurance #3	683,799.00
Valley National - General Liability Insurance	504,865.00
Valley National - Disability	37,890.00
PAGE TOTAL	
	65,593,785.00

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
2008 - NJEDA Hazardous Discharge Site Remediation-Athenia	\$53,542				53,542.00	-
2009 - NJEDA Hazardous Discharge Site Remediation-Athenia	32,654.00				32,654.00	-
2012 - State of NJ Body Armor Replacement Fund	4,125.00					4,125.00
2013 - NJ Highlands Water Protection - Feasibility Grant	40,000.00					40,000.00
2013 - CASA - Municipal Alliance Grant on Alcohol Education Rehabilitation Program	12,732.00					12,732.00
2013 - Youth Corp - Urban Gateway Program	16.00					16.00
2014 - Byrne Memorial Justice Asst Grant		18,432.00	18,432.00			-
2014 - Bulletproof Vest/Body Armor	7,775.00					7,775.00
2015 Byrne Memorial Justice Asst Grant		16,555.00				16,555.00
2015 - Municipal Alliance - CASA	5,615.00					5,615.00
2015 - Bullet Proof Vest	5,361.00					5,361.00
2015 - PCCHC Concert Grant	1,400.00					1,400.00
2015 - US Homeland Security Grant	500.00					500.00
2016 - Recycling Tonnage Grant		127,487.00	127,487.00			-
2016 - Byrne Memorial Justice Asst Grant		17,432.00				17,432.00
2016 - Municipal Alliance - CASA	4,255.00					4,255.00
2016 -FEMA Generator Project Hazard Mitigation Grant - Fire	95,400.00					95,400.00
2016 - FEMA Generator Project Hazard Mitigation Grant - Dr	288,600.00					288,600.00
PAGE TOTALS	551,975.00	179,906.00	145,919.00	-	86,196.00	499,766.00

**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	551,975.00	179,906.00	145,919.00	-	86,196.00	499,766.00
2017 Partners for Health Foundation	10,000.00					10,000.00
2017 Byrne Memorial Justice Asst Grant		17,774.00				17,774.00
2017 Municipal Alliance (PO16-07829)	2,920.00		2,399.00			521.00
2017 FEMA - SAFER Grant	455,752.00		136,334.00			319,418.00
2017 Green Acres - Athenia Steel Park 2	1,000,000.00					1,000,000.00
2017 NJDOT Municipal Aid - Marilyn, 4th	76,703.00		76,703.00			-
2018 Passaic County Trust Fund - Case Management	40,000.00		24,840.00			15,160.00
2018 Senior Citizen and Disabled Resident Transportation Grant		105,203.00	105,203.00			-
2018 PC Office on Aging - 2018	6,438.00		6,438.00			-
2018 PC Senior Para-Transit		24,960.00	24,960.00			-
2018 Byrne Memorial Justice Asst Grant		19,291.00				19,291.00
2018 Body Armor Replacement		15,424.00	15,424.00			-
2018 Pedestrian Safety, Education and Enforcement Fund	1,020.00					1,020.00
2018 Municipal Alliance (17-06042)	2,102.00		2,102.00			-
2018 Drunk Driving Enforcement Fund		39,927.00	39,927.00			-
2018 State of NJ Body Armor Replacement Fund	5,464.00					5,464.00
2018 NJ DOT Municipal Aid - Various Curbs and Sidewalks		659,935.00	494,951.00			164,984.00
2018 NJ DOT - Youth Corps' Urban Gateway Program	32,000.00		25,295.00			6,705.00
PAGE TOTALS	2,184,374.00	1,062,420.00	1,100,495.00	-	86,196.00	2,060,103.00

**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	2,184,374.00	1,062,420.00	1,100,495.00	-	86,196.00	2,060,103.00
2018 Passaic County Open Space Trust Fund - Zelanka Park	250,000.00					250,000.00
2018 HMEP Hazardous Materials Emergency		22,443.00	22,443.00			-
208 FEMA Assistance to Firefighters		264,591.00				264,591.00
2019 Senior Citizen and Disabled Resident Transportation Grant		\$105,203				105,203.00
2019 PC Office of Aging - Title IIIB		25,750.00	\$19,311			6,439.00
2019 PC Senior Para-Transit		24,960.00				24,960.00
2019 Municipal Alliance on Alcoholism and Drug Abuse	\$29,608		34,259.00	4,651.00		-
2019 Pedestrian Safety		30,000.00	24,320.00			5,680.00
2019 Alcohol Education and Rehabilitation		4,742.00	4,742.00			-
2019 Clean Communities		143,829.00	143,829.00			-
2019 Drive Sober or Get Pulled Over		5,500.00	3,740.00			1,760.00
2019 Drunk Driving Enforcement Fund		15,928.00	15,928.00			-
2019 Distracted Driving Enforcement		5,500.00	4,400.00			1,100.00
2019 NJ DOT Municipal Aid - Hazel St Sidewalk and Curbs		710,688.00				710,688.00
2019 Fitness Grant - National Fitness Campaign	30,000.00					30,000.00
2019 PCOS - Richardson Scale Park		150,000.00				150,000.00
2019 PC Stigma Free		1,000.00				1,000.00
2020 Municipal Alliance		39,478.00		(4,651.00)		34,827.00
TOTALS	2,493,982.00	2,612,032.00	1,373,467.00	-	86,196.00	3,646,351.00

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
NJDOT Urban Aid - Multiple Street Resurfacing	9,174.00						9,174.00
NJDOT Municipal Aid - Marilyn, 4th St	36,390.00			36,390.00			-
NJDOT Municipal Aid - Various Curbs and Sidewalks		659,935.00		659,935.00			-
NJDOT Municipal Aid - Hazel St. Curbs and Sidewalks		710,688.00					710,688.00
William Street Fire Station	50,376.00						50,376.00
FEMA SAFER Grant	455,752.00	283,304.00		243,388.00			495,668.00
FEMA Generator Project - Fire Stations	63,130.00			63,130.00			-
FEMA Generators				(30,762.00)			30,762.00
FEMA Assistance to Firefighters		26,459.00	264,591.00				291,050.00
HMEP Hazardous Material Emergency			22,443.00	22,300.00			143.00
CASA Municipal Alliance - Drug Abuse Grant - State Share	67,821.00	39,478.00		34,083.00			73,216.00
CASA Municipal Alliance - Drug Abuse Grant - Local Share	9,870.00	9,870.00					19,740.00
Hepatitis B Inoculation Fund	4,941.00						4,941.00
NJ Pandemic Influenza	247.00						247.00
NJDOE - Nursing Services Grant	61,214.00			19,765.00			41,449.00
NJACCHO Health Dept. Accreditation	1,255.00			1,032.00			223.00
Partners for Health - Step to a Health	3.00						3.00
Emergency Preparedness Plans	820.00						820.00
Community Health Assessment - PFHF					7.00		7.00
PAGE TOTALS	760,993.00	1,729,734.00	287,034.00	1,049,261.00	7.00	-	1,728,507.00

**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	760,993.00	1,729,734.00	287,034.00	1,049,261.00	7.00	-	1,728,507.00
							-
Passaic County Trust Fund - Case Management	40,000.00			40,000.00			-
Passaic County Stigma Free			1,000.00				1,000.00
Alcohol Education and Rehabilitation	4,173.00		4,742.00	6,301.00			2,614.00
NJ FEMA Emergency Management Grant	38,555.00						38,555.00
NJ Body Armror/Bullet Proof Vest	29,381.00			25,375.00			4,006.00
Byrne Memorial Justice Grant		53,620.00	35,864.00	12,824.00			76,660.00
Drunk Driving Enforcement Fund	123,538.00	39,927.00	15,928.00	30,734.00			148,659.00
Body Armror Replacement	18,556.00	15,424.00		21,574.00			12,406.00
Enhanced 911	30,446.00						30,446.00
Pedestrian Safety Enforcement	20.00	35,500.00		30,815.00			4,705.00
NJ DOT Highway Safety - Safe Corridors	671.00						671.00
Drive Sober or Get Pulled Over - Labor Day Crackdown			5,500.00				5,500.00
Distracted Driving Enforcement Grant		5,500.00		4,400.00			1,100.00
NJ State Police Cert Trailer Upfit - FEMA	61.00						61.00
Clean Communities Grant	117,010.00		143,829.00	87,082.00			173,757.00
Recycling Tonnage Grant	20,186.00	127,487.00		\$93,761			53,912.00
NJ Forestry Services - Gren Communities	1,665.00			1,270.00			395.00
PAGE TOTALS	1,185,255.00	2,007,192.00	493,897.00	1,403,397.00	7.00	-	2,282,954.00

Sheet
11.1

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,185,255.00	2,007,192.00	493,897.00	1,403,397.00	7.00	-	2,282,954.00
NJ DEP Forest Service Program - Resiliency Planning Grant	10,000.00						10,000.00
TD Green Streets Grant	2,275.00						2,275.00
NJ Park and Rec. Assoc. Grant	6,391.00						6,391.00
Youth Corps - Urban Gateway Enhancement	6,607.00						6,607.00
City Green - Com. Garden and Neigh. Farming Program - 2015	953.00						953.00
NJ DOT - Youth Corps' Urban Gateway Program	5,707.00			140.00	5,389.00		10,956.00
Fitness Grant - National Fitness Campaign	30,000.00						30,000.00
Passaic County Open Space Trust Fund - Zelanka Park	250,000.00			21,100.00			228,900.00
PCOS Richardson Scale Park			150,000.00				150,000.00
NJ Dept. Green Acres	41,015.00						41,015.00
NJ TDR Receiving Zone Feasibility Study	39,300.00						39,300.00
Office of Aging Program Grant - State Share		25,750.00					25,750.00
Office of Aging Program Grant - Local Share		79,615.00					79,615.00
PC Senior Para-Transit		49,920.00					49,920.00
Senior Citizen and Disabled Resident Transportation Grant		210,406.00		146,964.00			63,442.00
US Homeland Security Grant - FEMA	54,400.00						54,400.00
Green Acres - Athenia Steel Park 2 - State Share	1,000,000.00						1,000,000.00
Green Acres - Athenia Steel Park 2 - Local Share	333,333.00						333,333.00
PAGE TOTALS	2,965,236.00	2,372,883.00	643,897.00	1,571,601.00	5,396.00	-	4,415,811.00

**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	2,965,236.00	2,372,883.00	643,897.00	1,571,601.00	5,396.00	-	4,415,811.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	2,965,236.00	2,372,883.00	643,897.00	1,571,601.00	5,396.00	-	4,415,811.00

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Received	Other	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Byrne Memorial Justice Assistance Grant	18,432.00	18,432.00				-
Recycling Tonnage Grant				127,763.00		127,763.00
Safe and Secure Communities				60,000.00		60,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	18,432.00	18,432.00	-	187,763.00	-	187,763.00

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	11,188,048.00
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	XXXXXXXXXX	55,865,130.00
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	135,235,060.00
Levy Calendar Year 2019	XXXXXXXXXX	
Paid	134,658,072.00	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	11,765,036.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00	55,865,130.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	202,288,238.00	202,288,238.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

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

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	113,506.00
2019 Levy :	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	69,983,143.00
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,010,032.00
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	122,102.00
Paid	71,106,681.00	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	122,102.00	XXXXXXXXXX
	71,228,783.00	71,228,783.00

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-	6,390,000.00	6,390,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	25,211,156.00	26,919,520.00	1,708,364.00
Added by N.J.S. 40A:4-87 (List on 17a)	643,897.00	643,897.00	-
			-
			-
Total Miscellaneous Revenue Anticipated 80103-	25,855,053.00	27,563,417.00	1,708,364.00
Receipts from Delinquent Taxes 80104-	3,000,000.00	3,330,221.00	330,221.00
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	80,695,427.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax 80121-	3,319,696.00	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	84,015,123.00	86,382,864.00	2,367,741.00
	119,260,176.00	123,666,502.00	4,406,326.00

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	287,233,201.00
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	135,235,060.00	xxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxx
County Taxes 80111-00	70,993,175.00	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	122,102.00	xxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxx
Municipal Open Space Tax 80120-00	-	xxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxx	5,500,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	86,382,864.00	xxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxx	
	292,733,201.00	292,733,201.00

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted	80012-01	118,616,279.00
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	643,897.00
Appropriated for 2019 (Budget Statement Item 9)	80012-03	119,260,176.00
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	119,260,176.00
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	119,260,176.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	110,799,232.00
Paid or Charged - Reserve for Uncollected Taxes	80012-09	5,500,000.00
Reserved	80012-10	2,931,404.00
Total Expenditures	80012-11	119,230,636.00
Unexpended Balances Canceled (see footnote)	80012-12	29,540.00

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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	1,708,364.00
Delinquent Tax Collections 80013-02	XXXXXXXXXX	330,221.00
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	2,367,741.00
Unexpended Balances of 2019 Budget Appropriations 80013-04	XXXXXXXXXX	29,540.00
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	1,056,756.00
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	3,205,278.00
Prior Years Interfunds Returned in 2019 80013-06	XXXXXXXXXX	69,888.00
Cancelled Prior Year Accounts Payable	XXXXXXXXXX	18,058.00
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2019 80013-07	55,865,130.00	XXXXXXXXXX
Balance - December 31, 2019 80013-08	XXXXXXXXXX	55,865,130.00
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	190,949.00	XXXXXXXXXX
Refunds of Prior Year Revenues	26,142.00	XXXXXXXXXX
Cancelled Grants Receivable	86,196.00	XXXXXXXXXX
Prior Year Senior Citizens and Veterans Deductions Disallowed	8,799.00	
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21) 80013-14	8,473,760.00	XXXXXXXXXX
	64,650,976.00	64,650,976.00

**SURPLUS - CURRENT FUND
YEAR - 2019**

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxxxx	10,944,432.00
2.		xxxxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxxxx	8,473,760.00
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	6,390,000.00	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	13,028,192.00	xxxxxxxxxx
		19,418,192.00	19,418,192.00

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

Cash	80014-06		35,995,089.00
Investments	80014-07		
Sub Total			35,995,089.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		22,998,240.00
Cash Surplus	80014-09		12,996,849.00
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	31,343.00	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		31,343.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		13,028,192.00

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) #	82101-00	\$	290,288,437.00
or			
(Abstract of Ratables)	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	\$	499,128.00
5a. Subtotal 2019 Levy		\$	290,787,565.00
5b. Reductions due to tax appeals **		\$	
5c. Total 2019 Tax Levy	82106-00	\$	290,787,565.00
6. Transferred to Tax Title Liens	82107-00	\$	3,147.00
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82108-00	\$	122,696.00
9. Discount Allowed	82108-00	\$	
10. Collected in Cash: In 2018	82121-00	\$	1,656,151.00
In 2019 *	82122-00	\$	282,463,293.00
Homestead Benefit Credit		\$	2,695,248.00
State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	418,509.00
Total To Line 14	82111-00	\$	287,233,201.00
11. Total Credits		\$	287,359,044.00
12. Amount Outstanding December 31, 2019	82120-00	\$	3,428,521.00
13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is	<u>98.77%</u> 82112-00		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	287,233,201.00
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	287,233,201.00

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)	\$ 287,233,201.00
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 287,233,201.00
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 290,787,565.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.78%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 287,233,201.00
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 287,233,201.00
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 290,787,565.00
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.78%</u>

**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	27,910.00	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	81,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	340,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	5,991.00
8. Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	8,799.00
9. Received in Cash from State	XXXXXXXXXX	406,277.00
10.		
11.		
12. Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	31,343.00
Due To State of New Jersey	-	XXXXXXXXXX
	452,410.00	452,410.00

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

Line 2	81,250.00
Line 3	340,250.00
Line 4	3,000.00
Sub - Total	424,500.00
Less: Line 7	5,991.00
To Item 10, Sheet 22	418,509.00

**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	2,207,122.00
Taxes Pending Appeals	2,207,122.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		159,529.00	XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019		2,047,593.00	XXXXXXXXXX
Taxes Pending Appeals*	2,047,593.00	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		2,207,122.00	2,207,122.00

eerlewein@cliftonnj.org
 Signature of Tax Collector

T-8268
 License #

3/2/2020
 Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			3,222,636.00	XXXXXXXXXX
A. Taxes	83102-00	3,197,881.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	24,755.00	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	2,871.00
B. Tax Title Liens	83106-00		XXXXXXXXXX	3,744.00
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXXXX	
4. Added Taxes			83110-00 135,346.00	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)
B. Tax Title Liens - Transfers from Taxes	83107-00		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	3,351,367.00
8. Totals			3,357,982.00	3,357,982.00
9. Balance Brought Down			3,351,367.00	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	3,330,221.00
A. Taxes	83116-00	3,330,101.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	120.00	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2019 Tax Sale			83118-00	XXXXXXXXXX
12. 2019 Taxes Transferred to Liens			83119-00 3,147.00	XXXXXXXXXX
13. 2019 Taxes			83123-00 3,428,521.00	XXXXXXXXXX
14. Balance - December 31, 2019			XXXXXXXXXX	3,452,814.00
A. Taxes	83121-00	3,428,776.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	24,038.00	XXXXXXXXXX	XXXXXXXXXX
15. Totals			6,783,035.00	6,783,035.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No. 10 divided by Item No. 9) is 99.37%

17. Item No. 14 multiplied by percentage shown above is 3,431,061.27 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.

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 Report	Amount in 2019 Budget	Amount Resulting from 2019	Balance as at Dec. 31, 2019
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL DEFERRED CHARGES	\$ _____	\$ _____	\$ _____	\$ _____

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

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

	<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 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.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-
				80025-00	80026-00		

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

jkunz@cliftonnj.org
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

Sheet 30

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

jkunz@cliftonnj.org
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	41,754,797.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	6,285,725.00	xxxxxxxxxx	
Outstanding - December 31, 2019	80033-04	35,469,072.00	xxxxxxxxxx	
		41,754,797.00	41,754,797.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 6,447,531.00
2020 Interest on Bonds*		80033-06	\$ 1,287,032.00	
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	\$ 1,287,032.00

LIST OF BONDS ISSUED DURING 2019

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

80033-14

80033-15

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

GREEN ACRES LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxxx	1,128,959.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	58,139.00	xxxxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	1,070,820.00	xxxxxxxxxx	
		1,128,959.00	1,128,959.00	
2020 Loan Maturities			80033-05	\$ 59,307.00
2020 Interest on Loans			80033-06	\$ 21,121.00
Total 2020 Debt Service for		Loan	80033-13	\$ 80,428.00
LOAN				
Outstanding - January 1, 2019	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for		LOAN	80033-13	\$ -

LIST OF LOANS ISSUED DURING 2019

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

80033-14

80033-15

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

LOAN				2020 Debt Service
		Debit	Credit	
Outstanding - January 1, 2019	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Refunded				
Outstanding - December 31, 2019	80033-04	-	XXXXXXXXXX	
		-	-	
2020 Loan Maturities			80033-05	\$
2020 Interest on Loans			80033-06	\$
Total 2020 Debt Service for			Loan 80033-13	\$ -
LOAN				
Outstanding - January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for			Loan 80033-13	\$ -

LIST OF LOANS ISSUED DURING 2019

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

80033-14

80033-15

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

LOAN				2020 Debt Service
		Debit	Credit	
Outstanding - January 1, 2019	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Refunded				
Outstanding - December 31, 2019	80033-04	-	XXXXXXXXXX	
		-	-	
2020 Loan Maturities			80033-05	\$
2020 Interest on Loans			80033-06	\$
Total 2020 Debt Service for		Loan	80033-13	\$ -
LOAN				
Outstanding - January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for		Loan	80033-13	\$ -

LIST OF LOANS ISSUED DURING 2019

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

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding - December 31, 2019	80034-03	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04		\$	
2020 Interest on Bonds	80034-05		\$	
TYPE I SCHOOL SERIAL BONDS				
Outstanding - January 1, 2019	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding - December 31, 2019	80034-09	-	XXXXXXXXXX	
		-	-	
2020 Interest on Bonds*	80034-10		\$	
2020 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity -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 **	
6908 - Acquisition of Technology Equipment	110,000.00	10/3/2018	110,000.00	10/01/20	2.2500%		2,475.00	10/01/20
7215- 2015 Capital Improvement	1,483,996.00	10/5/2017	13,591,000.00	10/01/20	2.2500%	413,101.00	305,797.50	10/01/20
7311 - Various 2016 Capital Improvements	6,656,426.00	10/1/2019	6,656,426.00	10/01/20	2.2500%		149,769.59	10/01/20
7405 - Various 2017 Capital Improvements	5,500,000.00	10/1/2019	5,500,000.00	10/01/20	2.2500%		123,750.00	10/01/20
7471 - Vaarious 2018 Capital Improvements	2,141,537.00	10/1/2019	2,141,537.00	10/01/20	2.2500%		48,184.58	10/01/20
Page Totals	15,891,959.00		27,998,963.00			413,101.00	629,976.67	

Sheet 33

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

80051-01

80051-02

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE 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	15,891,959.00		27,998,963.00			413,101.00	629,976.67	
PAGE TOTALS	15,891,959.00		27,998,963.00			413,101.00	629,976.67	

Sheet 33.1

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

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

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

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement. (Do not crowd - add additional sheets)

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

DEBT SERVICE 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	15,891,959.00		27,998,963.00			413,101.00	629,976.67	
PAGE TOTALS	15,891,959.00		27,998,963.00			413,101.00	629,976.67	

Sheet 33
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

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
6068- Acquisition of Real Property	1,004,872.00						1,004,872.00	
6856 - Athenia Recreational Complex	103,647.00						103,647.00	
7107- Various 2013 Capital Improvements	19,186.00			521.00			19,707.00	
7108 - Soil Remediation of Phase II and Phase III of the Athenia Recreational Complex	268,495.00			78,820.00			347,315.00	
7161- Various 2014 Capital Improvements	857,448.00				116,348.00		741,100.00	
7215- Various 2015 Capital Improvements		4,551,097.00			103,825.00			4,447,272.00
7304- Various Public Improvements	98,191.00				20,000.00		78,191.00	
7311- Various 2016 Capital Improvements		3,573,966.00			2,002,688.00			1,571,278.00
7397- Various Public Improvements	30,006.00				17,338.00		12,668.00	
7401- Various Public Improvements	7,012.00				7,012.00			
7405- Various 2017 Capital Improvements		4,858,319.00			1,585,790.00			3,272,529.00
7441- Improvements to DPW Building	128,074.00				128,074.00			
7467- Various Public Improvements	239,668.00				99,059.00		140,609.00	
7471- Various 2018 Capital Improvements		8,966,817.00			3,988,202.00			4,978,615.00
7518- Public Improvements			100,000.00		84,595.00		15,405.00	
7530- Public Improvements			255,000.00		67,933.00		187,067.00	
7544- Various Capital Improvements			4,432,000.00		1,680,450.00			2,751,550.00
Page Total	2,756,599.00	21,950,199.00	4,787,000.00	79,341.00	9,901,314.00	-	2,650,581.00	17,021,244.00

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,756,599.00	21,950,199.00	4,787,000.00	79,341.00	9,901,314.00	-	2,650,581.00	17,021,244.00
PAGE TOTALS	2,756,599.00	21,950,199.00	4,787,000.00	79,341.00	9,901,314.00	-	2,650,581.00	17,021,244.00

Sheet 35.1

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	2,756,599.00	21,950,199.00	4,787,000.00	79,341.00	9,901,314.00	-	2,650,581.00	17,021,244.00
GRAND TOTALS	2,756,599.00	21,950,199.00	4,787,000.00	79,341.00	9,901,314.00	-	2,650,581.00	17,021,244.00

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance - January 1, 2019	80030-01	XXXXXXXXXX	
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
7518- Public Improvements	100,000.00		100,000.00	
7530- Public Improvements	255,000.00		255,000.00	
7544- Various Capital Improvements	4,432,000.00	4,220,000.00	212,000.00	
	-			
	-			
	-			
	-			
	-			
	-			
	-			
Total 80032-00	4,787,000.00	4,220,000.00	567,000.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2019

	Debit	Credit
Balance - January 1, 2019 80029-01	xxxxxxxxxx	422,925.00
Premium on Sale of Bonds	xxxxxxxxxx	254,789.00
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations 80029-02		xxxxxxxxxx
Appropriated to 2019 Budget Revenue 80029-03	400,000.00	xxxxxxxxxx
Balance - December 31, 2019 80030-04	277,714.00	xxxxxxxxxx
	677,714.00	677,714.00

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 - SEWER UTILITY 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	1,690,886.00	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	796,928.00	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		183,591.00
Encumbrances Payable		231,243.00
Accrued Interest on Bonds and Notes		210,431.00
Accounts Payable		138,491.00
Sewer Overpayments		37,165.00
Subtotal - Cash Liabilities		800,921.00 "C"
Reserve for Consumer Accounts and Lien Receivable		796,928.00
Fund Balance		889,965.00
Total	2,487,814.00	2,487,814.00

(Do not crowd - add additional sheets)

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

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

Sheet 43

*Show as red figure

SCHEDULE OF SEWER UTILITY UTILITY BUDGET - 2019

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	841,000.00	841,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government 91302-			-
Sewer User Fees	10,400,000.00	10,445,047.00	45,047.00
Sewer User Fees - Direct	150,000.00	174,838.00	24,838.00
Interest and Cost on User Fees	125,000.00	142,969.00	17,969.00
			-
			-
Reserve for Debt Service 91307-	1,584.00	1,584.00	-
Capital Fund Balance	490,400.00	490,400.00	
Added by N.J.S. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	12,007,984.00	12,095,838.00	87,854.00
Deficit (General Budget) ** 91306-			-
	12,007,984.00	12,095,838.00	87,854.00

** 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		12,007,984.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		12,007,984.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		12,007,984.00
Deduct Expenditures:		
Paid or Charged	11,809,110.00	
Reserved	183,591.00	
Surplus (General Budget)**		
Total Expenditures		11,992,701.00
Unexpended Balance Canceled (See Footnote)		15,283.00

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2019 OPERATION

SEWER UTILITY UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	12,095,838.00	
Miscellaneous Revenue Not Anticipated	301,804.00	
2018 Appropriation Reserves Canceled in 2019	102,582.00	
Total Revenue Realized		12,500,224.00
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	11,809,110.00	
Reserved	183,591.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	11,992,701.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		11,992,701.00
Excess		507,523.00
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	507,523.00	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2018 Appropriation Reserves Canceled in 2019	102,582.00	
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter "None "		
* Excess (Revenue Realized)		102,582.00

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

RESULTS OF 2019 OPERATIONS - SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	87,854.00
Unexpended Balances of Appropriations	XXXXXXXXXX	15,283.00
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	301,804.00
Unexpended Balances of 2018 Appropriations*	XXXXXXXXXX	102,582.00
Deficit in Anticipated Revenues		XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	507,523.00	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	507,523.00	507,523.00

OPERATING SURPLUS - SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	1,223,442.00
Excess in Results of 2019 Operations	XXXXXXXXXX	507,523.00
Amount Appropriated in the 2019 Budget - Cash	841,000.00	XXXXXXXXXX
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2019	889,965.00	XXXXXXXXXX
	1,730,965.00	1,730,965.00

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

Cash		1,690,886.00
Investments		
Interfund Accounts Receivable		
Subtotal		1,690,886.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		800,921.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		889,965.00
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.		889,965.00

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

SCHEDULE OF SEWER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$ <u>862,578.00</u>
Increased by:		
Rents Levied		\$ <u>10,554,235.00</u>
Decreased by:		
Collections	\$ 10,578,945.00	
Overpayments applied	\$ 40,940.00	
Transfer to Liens	\$	
Other	\$	
		\$ <u>10,619,885.00</u>
Balance December 31, 2019		\$ <u><u>796,928.00</u></u>

SCHEDULE OF SEWER UTILITY UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY 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 Report	Amount in 2019 Budget	Amount Resulting 2019	Balance as at Dec. 31, 2019
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

<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
SEWER UTILITY UTILITY ASSESSMENT BONDS**

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
SEWER UTILITY UTILITY CAPITAL BONDS			
Outstanding - January 1, 2019	XXXXXXXXXX	21,100,205.00	
Issued	XXXXXXXXXX		
Paid	1,744,275.00	XXXXXXXXXX	
Outstanding - December 31, 2019	19,355,930.00	XXXXXXXXXX	
	21,100,205.00	21,100,205.00	
2020 Bond Maturities - Capital Bonds			\$ 1,792,469.00
2020 Interest on Bonds		\$ 640,088.00	

INTEREST ON BONDS - SEWER UTILITY UTILITY BUDGET

2020 Interest on Bonds (*Items)	\$	640,088.00
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$	182,921.00
Subtotal	\$	457,167.00
Add: Interest to be Accrued as of 12/31/2020	\$	167,396.00
Required Appropriation 2020	\$	624,563.00

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
SEWER UTILITY UTILITY NJ EIT LOAN**

	Debit	Credit	2019 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	
SEWER UTILITY UTILITY NJ EIT LOAN			
Outstanding - January 1, 2019	XXXXXXXXXX	579,457.00	
Issued	XXXXXXXXXX		
Paid	47,678.00	XXXXXXXXXX	
Outstanding - December 31, 2019	531,779.00	XXXXXXXXXX	
	579,457.00	579,457.00	
2020 Loan Maturities			\$ 52,678.00
2020 Interest on Loans		\$ 6,126.00	

INTEREST ON LOANS - SEWER UTILITY UTILITY BUDGET

2020 Interest on Loans (*Items)	\$	6,126.00	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$	2,552.00	
Subtotal	\$	3,574.00	
Add: Interest to be Accrued as of 12/31/2020	\$	2,240.00	
Required Appropriation 2020			\$ 5,814.00

LIST OF LOANS ISSUED DURING 2019

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

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

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

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

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

DEBT SERVICE FOR SEWER UTILITY 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.	7217-15 Various Sewer Improvement	1,640,000.00	10/11/2016	510,000.00	10/1/2020	2.25%	76,924.00	11,475.00	10/1/2020
2.	7218-15 Various Sewer Improvement	3,000,000.00	10/11/2016	1,052,250.00	10/1/2020	2.25%	33,000.00	23,675.63	10/1/2020
3.	7312-16 Various Sewer Improvement	2,874,787.00	10/1/2019	2,874,787.00	10/1/2020	2.25%		64,682.71	10/1/2020
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL		7,514,787.00		4,437,037.00			109,924.00	99,833.33	

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY UTILITY BUDGET	
2020 Interest on Notes	\$ 99,833.33
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 24,958.00
Subtotal	\$ 74,875.33
Add: Interest to be Accrued as of 12/31/2019	\$ 33,000.00
Required Appropriation - 2020	\$ 107,875.33

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (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
6977 Various 2011 Sewer Improvements	738,871.00				432,691.00		306,180.00	
7035-12 - Various Sewer Utility Improvements								
7036/7216- Bonsal Preserve Sewer Improvements	561,420.00	466.00			9,560.00		551,860.00	466.00
7162-14- Various Sewer Improvements	3,197,172.00			2,933.00			3,200,105.00	
7163-14 - Various Sewer Improvements	3,831.00				1,500.00		2,331.00	
7217-15- Various Sewer Improvements		2,614,849.00			450.00	2,400,000.00		214,399.00
7218-15 - Various Sewer Improvements		489,580.00				189,750.00		299,830.00
7303-16 - Various Sewer Improvements	653.00				653.00			
7312-16- Various Sewer Improvements		2,368,406.00			36,788.00	2,100,000.00		231,618.00
7395-17 - Sewer Utility Capital Projects	56,629.00				22,126.00		34,506.00	
7396-17- Sewer Utility Capital Projects	78,125.00				6,500.00		71,625.00	
7400-17- Various Sewer Improvements		2,651,088.00			504,907.00			2,146,181.00
7469-18- Various Public Sewer Improvements	300,000.00				-		300,000.00	
7472-18 - Various Sewer Improvements	8,652.00	4,476,100.00			600,076.00			3,884,676.00
PAGE TOTALS	4,945,353.00	12,600,489.00	-	2,933.00	1,615,251.00	4,689,750.00	4,466,607.00	6,777,170.00

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (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	4,945,353.00	12,600,489.00	-		2,933.00	1,615,251.00	4,689,750.00	4,466,607.00	6,777,170.00
TOTALS	4,945,353.00	12,600,489.00	-		2,933.00	1,615,251.00	4,689,750.00	4,466,607.00	6,777,170.00

Sheet
52.4

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

SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	103,290.00
Received from 2019 Budget Appropriation	XXXXXXXXXX	200,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2019	303,290.00	XXXXXXXXXX
	303,290.00	303,290.00

SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

