

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

POPULATION LAST CENSUS 6171
 NET VALUATION TAXABLE 2018 1,070,606,673
 MUNICODE 1911

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

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

TOWNSHIP of HARDYSTON, County of SUSSEX

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature 
 Title CHIEF FINANCIAL OFFICER

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have 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, GRANT W. ROME, am the Chief Financial Officer, License N0248, of the TOWNSHIP of HARDYSTON, County of SUSSEX and that the statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Signature 
 Title CHIEF FINANCIAL OFFICER
 Address 149A Wheatsworth Road, Hardyston, NJ 07419
 Phone Number (973) 823-7020 Ext 9440
 Fax Number (973) 823-7021
 E-mail s.rome@hardyston.com

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 REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Because the agreed - upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing statements, 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 Statements for the year ended 2018 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality / county, taken as a whole.

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

NOT APPLICABLE

n/a

(Registered Municipal Accountant)

(Firm Name)

(address)

(address)

Certified by me

This _____ day of _____, 2019

(Phone Number)

(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.

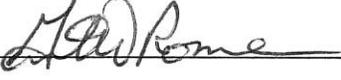
CERTIFICATION OF QUALIFYING MUNICIPALITY

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 an appropriation or levy "CAP Waiver".
10. The municipality will not apply for Transitional Aid for 2019 .

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 HARDYSTON

Chief Financial Officer: GRANT W. ROME

Signature: 

Certificate #: N0248

Date: 2/10/19

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: _____

Chief Financial Officer: N/A

Signature: _____

Certificate #: _____

Date: _____

22-6008350

Fed I.D. #

TOWNSHIP OF HARDYSTON

Municipality

SUSSEX

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12-31-18

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Othe Federal Programs Expended
TOTAL	\$ _____	\$ <u>265,355.52</u>	\$ _____

Type of Audit required by US Uniform Guidance and NJ 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 US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with the fiscal year starting 1/1/2015.

- (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 enties. **Exclude state aid (i.e., CMPRTA, Energy Receipts tax, ect.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from federal government or indirectly from enties other than the state government.


Signature of Chief Financial Officer

2/10/19
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally 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 HARDYSTON, County of SUSSEX during the year 2018 and that sheets 40 to 68 are unnecessary.

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

Name 
Title CHIEF FINANCIAL OFFICER

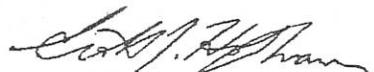
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of 1,070,606,673.00.


SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF HARDYSTON
MUNICIPALITY

SUSSEX
COUNTY

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2018**

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

Title of Account	Debit	Credit
CASH -CHECKING	5,887,842.35	
CASH - CHANGE FUNDS	625.00	
	5,888,467.35	
RECEIVABLES WITH FULL RESERVES		
DELINQUENT TAXES RECEIVABLE	981,832.22	
TAX TITLE LIENS	307,188.15	
PROPERTY ACQUIRED FOR TAXES - ASSESSED VALUATION	14,700.00	
Total Receivables With Full Reserves	1,303,720.37	
DEFFERD CHARGES		
EMERGENCY AUTHORIZATION	124,000.00	
APPROPRIATION RESERVES		439,765.97
ENCUMBRANCES PAYABLE		88,917.85
PREPAID TAXES		351,620.21
TAX OVERPAYMENTS		77,115.98
COUNTY TAXES PAYABLE - ADDED & OMITTED		17,640.39
INTERFUND DUE STATE GRANT FUND		3,317,406.59
DUE STATE MARRIAGE FEES		200.00
RESERVE FOR TAX MAPS		693.00
RESERVE FOR REVALUATION		7,449.00
DUE STATE VETRANS & SC DEDUCTIONS		6,865.69
RESERVE FOR SALE OF ASSETS		16,605.61
ACCOUNTS PAYABLE		31,807.41
		4,356,087.70 "C"
RESERVE FOR RECEIVABLES AND OTHER ASSETS		1,303,720.37
FUND BALANCE		1,656,379.65
	7,316,187.72	7,316,187.72

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

**POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2018

Title of Accounts	Debit	Credit
NOT APPLICABLE		

(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 - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Accounts	Debit	Credit
<u>ANIMAL CONTROL TRUST FUND</u>		
CASH - CHECKING	676.50	
Due TO STATE BOARD OF HEALTH		1.20
RESERVE FOR ANIMAL EXPENDITURES		675.30
	676.50	676.50
<u>OTHER TRUST FUND</u>		
CASH	2,290,514.97	
ENCUMBERANCE PAYABLE		32,771.39
RESERVE FOR:		
REVOLVING SMALL CITIES LOAN		26,732.52
AFFORDABLE HOUSING		819,863.96
PERFORMANCE BONDS ESCROW		677,988.10
LAND USE ESCROW		100,969.52
POAA- MUNICIPAL COURT		392.00
PUBLIC DEFENDER MUNICIPAL COURT		3,894.86
RECREATION		15,108.64
TAX SALE PREMIUMS		115,300.00
RECREATION LITTELL COMMUNITY CENTER		6,228.39
ACCUMULATED SICK LEAVE		376,176.87
SNOW RELATED COSTS		104,902.12
UNIFORM FIRE SAFETY FINES		10,186.60
	2,290,514.97	2,290,514.97
<u>ASSESSMENT TRUST FUND</u>		
CASH	40,755.91	
ASSESSMENT RECEIVABLE	391,291.59	
ASSESSMENT LIENS RECEIVABLE	6,450.48	
NJDEP LOAN PAYABLE		425,536.20
RESERVE FOR ASSESSMENT RECEIVABLE		6,511.30
RESERVE FOR ASSESSMENT LIENS RECEIVABLE		6,450.48
	438,497.98	438,497.98

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2017:	(1) \$	4,800.00
		<u>25%</u>
	(2) \$	1,200.00
Municipal Public Defender Trust Cash Balance December 31, 2018:	(3) \$	3,894.86

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$ (2,105.14)

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Grant W. Rome

Signature: 

Certificate #: N-0248

Date: 2/10/19

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2017 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2018</u>
1. <u>Recreation</u>	13,957.77	8,103.00	6,952.13	15,108.64
2. <u>Escrow Deposits</u>	93,478.12	41,929.40	34,438.00	100,969.52
3. <u>Recreation Littell Comm. Center</u>	12,565.39	10,462.00	16,799.00	6,228.39
4. <u>Small Cities</u>	26,732.52			26,732.52
5. <u>Municipal Court - POAA</u>	378.00	14.00		392.00
6. <u>Municipal Crt - Public Defender</u>	2,250.86	3,444.00	1,800.00	3,894.86
7. <u>Redemption O/S Liens</u>	-	659,541.42	659,541.42	-
8. <u>Tax Sale Premiums</u>	187,300.00		72,000.00	115,300.00
9. <u>Affordable Housing</u>	734,231.64	205,220.04	119,587.72	819,863.96
10. <u>Accumulated Sick Leave</u>	436,977.45	65,902.96	126,703.44	376,176.97
11. <u>Snow Related Costs</u>	110,729.13		5,827.01	104,902.12
12. <u>Performance Bonds Escrow</u>	773,340.08	10,811.23	106,163.21	677,988.10
13. <u>Police Outside Work</u>	-	4,020.97	4,020.97	-
14. <u>Uniform Fire Safety Fines</u>	16,941.39	27,746.01	34,500.80	10,186.60
15. _____				-
16. _____				-
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
Totals:	\$ 2,408,882.35	\$ 1,037,195.03	\$ 1,188,333.70	\$ 2,257,743.68

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	Receipts				Transfer	Disbursements	Balance Dec. 31, 2018
		Assessment and Liens	Current Budget	Other				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
NJDEP Loan Summit Lake								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Summit Lake Assessment	8,854.47	76,694.72				44,793.28		40,755.91
								-
								-
								-
Other Liabilities								-
Trust Surplus	-							-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Due to Current		1,181.24					1,181.24	-
Due to Capital	28,020.99					28,020.99		-
								-
	36,875.46	77,875.96	-	-	-	73,995.51		40,755.91

* Show as red figure

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

Grant	Balance Jan. 1, 2018	Transferred from 2018		Receipts	Expended	Cancel	Balance Dec. 31, 2018
		Budget	Appropriations By 40a:4-87				
CLEAN COMMUNITIES	41,176.45	22,601.20			42,425.60		21,352.05
RECYCLING TONNAGE GRANT	25,264.62	9,780.54			25,045.16		10,000.00
DRUNK DRIVING ENFORCEMENT FUND	6,621.64				882.98		5,738.66
MUNICIPAL ALLIANCE ON DRUGS STATE SHARE	13,283.37	13,974.00			13,914.76	13,283.37	59.24
MUNICIPAL ALLIANCE ON DRUGS LOCAL SHARE	79.99			1,599.00	1,400.00		278.99
MUNICIPAL ALLIANCE ON DRUGS Franklin SHARE	480.94			1,599.00	1,267.00		812.94
ALCCHOL EDUCATION & REHABILITATION FUND	6,039.55	579.06					6,618.61
BODY ARMOR GRANT	2,023.77	2,106.23			4,130.00		-
SPEC. LEG. GRANT WALLKILL RIVER CLEAN-UP	3,161,508.11				24,834.54		3,136,673.57
Storm Water Management	232.50				232.50		-
Drive Sober or Get Pulled Over	4,876.58	10.00			4,886.58		-
SPEC. LEG. GRANT INTEREST	78,001.50	1,185.37					79,186.87
Highland Compliance Grant	50,061.75				3,011.75		47,050.00
NJDCA ROID Grant	5,322.75					5,322.75	-
NJDOT Witts End Grant	154,285.00				143,324.65	10,960.35	0.00
							-
							-
Totals	3,549,258.52	50,236.40	-	3,198.00	265,355.52	29,566.47	3,307,770.93

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

Grant	Balance Jan. 1, 2018	Transferred from 2018		Receipts	Expended	Balance Dec. 31, 2018
		Budget	Budget Appropriations By 40a:4-87			
	3,549,258.52	50,236.40	-	3,198.00	265,355.52	29,566.47
					-	
Totals	3,549,258.52	50,236.40	-	3,198.00	265,355.52	29,566.47
						3,307,770.93

***LOCAL DISTRICT SCHOOL TAX**

		DEBIT	CREDIT
Balance January 1, 2018		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001- 00	XXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85002- 00	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019		XXXXXXXXXX	
Levy Calendar Year 2018		XXXXXXXXXX	10,489,571.00
Paid		10,489,571.00	
Balance December 31, 2018		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003- 00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85004- 00		XXXXXXXXXX
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		10,489,571.00	10,489,571.00
# Must Include unpaid requisitions			

MUNICIPAL OPEN SPACE TAX

		DEBIT	CREDIT
Balance January 1, 2018	85045-00	XXXXXXXXXX	
2018 Levy	81105-00	XXXXXXXXXX	
N/A			
Interest Earned		XXXXXXXXXX	
Expended			XXXXXXXXXX
Balance December 31, 2018	85046-00		XXXXXXXXXX
		-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	DEBIT	CREDIT
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031- 00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85032- 00	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	
Paid N/A		
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033- 00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85034- 00		XXXXXXXXXX
	-	-

Must Include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	DEBIT	CREDIT
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041- 00	XXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85042- 00	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	5,690,272.00
Paid	5,690,272.00	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043- 00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85044- 00		XXXXXXXXXX
	5,690,272.00	5,690,272.00

Must include unpaid requisitions

COUNTY TAXES PAYABLE

	DEBIT	CREDIT
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003- 01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003- 02	XXXXXXXXXX	7,771.64
2018 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003- 03	XXXXXXXXXX	6,049,239.37
County Library 80003- 04	XXXXXXXXXX	396,431.78
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	25,943.19
Due County for Added and Omitted Taxes 80003- 05	XXXXXXXXXX	17,640.39
Paid	6,478,385.98	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	17,640.39	XXXXXXXXXX
	6,496,026.37	6,497,026.37

SPECIAL DISTRICT TAXES

	DEBIT	CREDIT
Balance January 1, 2018 80003 - 06	XXXXXXXXXX	
2018 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 N/A	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109 - 00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2018 Levy 80003 - 07	XXXXXXXXXX	-
Paid 80003 - 08		XXXXXXXXXX
Balance December 31, 2018 80003 - 09	-	XXXXXXXXXX
	-	-

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		DEBIT	CREDIT
Balance January 1, 2018	80004 - 01	xxxxxxxxxxx	
State Library Aid Received in 2018	80004 - 02	xxxxxxxxxxx	xxxxxxxxxxx
NOT APPLICABLE			
Expended	80004 - 09		xxxxxxxxxxx
Balance December 31, 2018	80004 - 10		
		-	-

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2018	80004 - 03	xxxxxxxxxxx	xxxxxxxxxxx
State Library Aid Received in 2018	80004 - 04	xxxxxxxxxxx	
NOT APPLICABLE			
Expended	80004 - 11		xxxxxxxxxxx
Balance December 31, 2018	80004 - 12		
		-	-

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A.40:54-35)

Balance January 1, 2018	80004 - 05	xxxxxxxxxxx	
State Library Aid Received in 2018	80004 - 06	xxxxxxxxxxx	xxxxxxxxxxx
NOT APPLICABLE			
Expended	80004 - 13		xxxxxxxxxxx
Balance December 31, 2018	80004 - 14		
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	80004 - 07	xxxxxxxxxxx	
State Library Aid Received in 2018	80004 - 08	xxxxxxxxxxx	xxxxxxxxxxx
NOT APPLICABLE			
Expended	80004 - 15		xxxxxxxxxxx
Balance December 31, 2018	80004 - 16		
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	730,000.00	730,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,288,638.30	2,382,256.86	93,618.56
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
See Sheet 17 a	-	-	-
			-
Total Miscellaneous Revenue Anticipated 80103-	2,288,638.30	2,382,256.86	93,618.56
Receipts from Delinquent Taxes 80104-	441,000.00	543,763.69	102,763.69
			-
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	7,269,227.96	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	7,269,227.96	7,195,547.45	(73,680.51)
	10,728,866.26	10,851,568.00	122,701.74

ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108 - 00		xxxxxxxxxx	29,133,645.18
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109 - 00		10,489,571.00	xxxxxxxxxx
Regional School Tax 80119 - 00		-	xxxxxxxxxx
Regional High School Tax 80110 - 00		5,690,272.00	xxxxxxxxxx
County Tax 80111 - 00		6,471,614.34	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112 - 00		17,640.39	xxxxxxxxxx
Special District Taxes 80113 - 00		-	xxxxxxxxxx
Municipal Open Space Taxes 80113 - 00		-	xxxxxxxxxx
Reserve for Uncollected Taxes 80114 - 00		xxxxxxxxxx	731,000.00
Deficit in Required Collection of Current Taxes (or) 80115 - 00		xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116 - 00		7,195,547.45	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117 - 00			xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118 - 00		xxxxxxxxxx	
		29,864,645.18	29,864,645.18

*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 allocated would apply to "Non - Budget Revenue" only.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted	80012-01	10,728,866.26
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	-
Appropriated for 2018 (Budget Statement Item 9)	80012-03	10,728,866.26
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)	80012-04	124,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	10,852,866.26
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	10,852,866.26
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	9,682,100.29
Paid or Charged - Reserve for Uncollected Taxes	80012-09	731,000.00
Reserved	80012-10	439,765.97
Total Expenditures	80012-11	10,852,866.26
Unexpended Balances Canceled (see footnote)	80012-12	-

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

**RESULTS OF 2018 OPERATION
CURRENT FUND**

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXXXXX	93,618.56
Delinquent Tax Collections	80013 - 02	XXXXXXXXXX	102,763.69
		XXXXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXXXX	-
Unexpended Balances of 2018 Budget Appropriations	80013 - 04	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXXXX	530,562.68
Miscellaneous Revenues 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 2017 Appropriation Reserves	80013 - 05	XXXXXXXXXX	72,916.18
Prior Years Interfunds Returned in 2018	80013 - 06	XXXXXXXXXX	-
Tax Sale Premiums		XXXXXXXXXX	29,500.03
Exces State Grants		XXXXXXXXXX	-
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2018	80013 - 07	-	XXXXXXXXXX
Balance December 31, 2018	80013 - 08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09	-	XXXXXXXXXX
Delinquent Tax Collections	80013 - 10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collections of Current Taxes	80013 - 11	73,680.51	XXXXXXXXXX
Interfund Advances Originating in 2018	80013 - 12		XXXXXXXXXX
Prior Year Revenue		-	XXXXXXXXXX
Cancell Grants Receivable			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	755,680.63	XXXXXXXXXX
		829,361.14	829,361.14

**SURPLUS - CURRENT FUND
YEAR 2018**

		Debit	Credit
1. Balance January 1, 2018	80014 - 01	XXXXXXXXXX	1,630,699.02
2.		XXXXXXXXXX	
3. Excess Resulting from 2018 Operations	80014 - 02	XXXXXXXXXX	755,680.63
4. Amount Appropriated in the 2018 Budget - Cash	80014 - 03	730,000.00	XXXXXXXXXX
5. Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2018	80014 - 05	1,656,379.65	XXXXXXXXXX
		2,386,379.65	2,386,379.65

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

Cash	80014 - 06		5,888,467.35
Investments	80014 - 07		
Sub Total			5,888,467.35
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014 - 08		16,605.61
Cash Surplus	80014 - 09		5,871,861.74
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	0.00	
Deferred Charges #	80014 - 12	124,000.00	
Cash Deficit #	80014 - 13		
Total Other Assets	80014 - 14		124,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS	80014 - 15		5,995,861.74

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON - CASH SURPLUS IN 2019 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map ect.), N.J.S. 40A:4-55 (Flood Damage, ect.), N.J.S. 40A:4-55.1 (Roads and Bridges, ect.) and N.J.S. 40A:4-55.13 (Public Exigencies, ect.) 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 - 2018 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 29,923,467.58
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	\$ 81,304.13
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$ 70,004.69
5a. Subtotal 2018 Levy	\$ 30,074,776.40	
5b. Reductions due to tax appeals		
5. Total 2018 Levy	82106-00	\$ 30,074,776.40
6. Transferred to Tax Title Liens	82107-00	\$ -
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	\$ -
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2017	82121-00	\$ 969,628.13
In 2018 *	82122-00	\$ 28,099,517.05
State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 64,500.00
R.E.A.P Revenue	82124-00	\$ -
Total To Line 14	82111-00	\$ 29,133,645.18
11. Total Credits		\$ 29,133,645.18
12. Amount Outstanding December 31, 2018	82120-00	\$ 941,131.22
13. Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5) is <u>96.87%</u>	82112-00	

: 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	\$ 29,133,645.18
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	\$ 29,133,645.18

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 / \$1,500,000.00 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 2018 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2018

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

(1) Utilizing Accelerated Tax Sale

NOT APPLICABLE

Total of Line 10 Collected in Cash (sheet 22)..... \$ _____

LESS: Proceeds from Accelerated Tax Sale..... _____

NET Cash Collected \$ _____

Line 5c (sheet 22) Total 2018 Tax Levy \$ _____

Percentage of Collection excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is..... %

(2) Utilizing Tax Levy Sale

NOT APPLICABLE

Total of Line 10 Collected in Cash (sheet 22)..... \$ _____

LESS: Proceeds from Accelerated Tax Levy Sale(excluding premium)..... _____

NET Cash Collected \$ _____

Line 5c (sheet 22) Total 2018 Tax Levy \$ _____

Percentage of Collection excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is..... %

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

	Debit	Credit
1. Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	11,715.00
2. Sr. Citizens Deductions Per Tax Billings	8,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	56,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Disallowed By Tax Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2017 Taxes	XXXXXXXXXX	1,000.00
9. Received in Cash from State	XXXXXXXXXX	58,650.69
10.		
11.		
12. Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	6,865.69	XXXXXXXXXX
	71,365.69	71,365.69

Calculation of Amount to be included on Sheet 22, Item 10-

2018 Senior Citizens and Veterans Deductions Allowed

Line 2	8,250.00
Line 3	56,250.00
Line 4 & 5	-
Sub - Total	64,500.00
Less: Line 6 & 7	-
To Item 10, Sheet 22	64,500.00

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -
N.J. DIVISION OF TAX APPEALS (N.J.S.A. 54:3-27)**

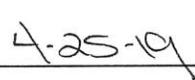
		Debit	Credit
Balance January 1, 2018		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
NOT APPLICABLE			
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2018		-	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, 2018



 Signature of Tax Collector

 
 _____ _____
 License # Date

ACCELERATED TAX SALE - CHAPTER 99

Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ _____

NOT APPLICABLE

B. Reserve for Uncollected Taxes Exclusion:
 Oustandind Balance of Delinquent Taxes
 (sheet 26, Item 14A) x % of \$ _____
 collection (Item 16)

C. *TIMES*: % of increase of Amount to be
 Raised by Taxes over Prior Year _____ %
 [(2019 Estimated Total Levy - 2018 Total Levy) / 2018 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ _____
 [(B x C) + B]

E. Net Reserve for Uncollected Taxes
 Appropriation in Current Budget \$ _____
 (A-D)

2019 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- 1. Subtotal General Apropriations (item *(L) budget sheet 29) \$ _____
- 2. Taxes not Included in the Budget (AFS 25, items 2 thur 7) \$ _____
- Total \$ _____
- 3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____
- 4. Cash Required \$ _____
- 5. Total Required at _____ % (items 4+6) \$ _____
- 6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2018			880,315.95	XXXXXXXXXX
A. Taxes	83102 - 00	573,127.80	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00	307,188.15	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105 - 00	XXXXXXXXXX	
B. Tax Title Liens		83106 - 00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108 - 00	XXXXXXXXXX	
B. Tax Title Liens		83109 - 00	XXXXXXXXXX	
4. Added Taxes				XXXXXXXXXX
		83110 - 00		
5. Added Tax Title Liens				XXXXXXXXXX
		83111 - 00		
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	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	880,315.95
8. Totals			880,315.95	880,315.95
9. Balance Brought Down			880,315.95	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	532,426.80
A. Taxes	83116 - 00	532,426.80	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2018 Tax Sale			-	XXXXXXXXXX
		83118 - 00		
12. 2018 Taxes Transferred to Liens			-	XXXXXXXXXX
		83119 - 00		
13. 2018 Taxes			941,131.22	XXXXXXXXXX
		83123 - 00		
14. Balance December 31, 2018			XXXXXXXXXX	1,289,020.37
A. Taxes	83121 - 00	981,832.22	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122 - 00	307,188.15	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,821,447.17	1,821,447.17

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No.10 divided by Item No. 9 is 60.48%)

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2019.

\$ 779,616.67 and represents the
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, 2018	84101 - 00	14,700.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2018		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103 - 00		XXXXXXXXXX
4. Taxes Receivable	84104 - 00		XXXXXXXXXX
5A.	84102 - 00		XXXXXXXXXX
5B.	84105 - 00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106 - 00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109 - 00	XXXXXXXXXX	
10. Contract	84110 - 00	XXXXXXXXXX	
11. Mortgage	84111 - 00	XXXXXXXXXX	
12. Loss on Sales	84112 - 00	XXXXXXXXXX	
13. Gain on Sales	84113 - 00		XXXXXXXXXX
14. Balance December 31, 2018	84114 - 00	XXXXXXXXXX	14,700.00
		14,700.00	14,700.00

CONTRACT SALES

NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2018	84115 - 00		XXXXXXXXXX
16. 2018 Sales from Foreclosed Property	84116 - 00		XXXXXXXXXX
17. Collected *	84117 - 00	XXXXXXXXXX	
18.	84118 - 00	XXXXXXXXXX	
19. Balance December 31, 2018	84119 - 00	XXXXXXXXXX	-
		-	-

MORTGAGE SALES

NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2018	84120 - 00		XXXXXXXXXX
21. 2018 Sales from Foreclosed Property	84121 - 00		XXXXXXXXXX
22. Collected *	84122 - 00	XXXXXXXXXX	
23.	84123 - 00	XXXXXXXXXX	
24. Balance December 31, 2018	84124 - 00	XXXXXXXXXX	-
		-	-

Analysis of Sale of Property:
 *Total Cash Collected in 2018

 (84125 - 00)

Realized in 2018 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. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2017 per Audit Report</u>	<u>Amount in 2018 Budget</u>	<u>Amount Resulting from 2018</u>	<u>Balance as at Dec. 31, 2018</u>
1. Emergency Authorization - Municipal *	\$ -		\$ 124,000.00	\$ 124,000.00
2. Emergency Authorizations - Schools				\$ -
3. _____	\$ -	\$ -		\$ -
4. _____				\$ -
5. _____				\$ -
6. _____				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

*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. _____	N/A	
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. _____		N/A		
2. _____				
3. _____				
4. _____				

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

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033 - 01	XXXXXXXXXX	7,510,000.00	
Issued	80033 - 02	XXXXXXXXXX	-	
Paid	80033 - 03	700,000.00	XXXXXXXXXX	
Refunding Bond				
Outstanding, December 31, 2018	80033 - 04	6,810,000.00	XXXXXXXXXX	
		7,510,000.00	7,510,000.00	
2019 Bond Maturities - General Capital Bonds			80033 - 05	\$ 720,000.00
2019 Interest on Bonds *		80033 - 06	\$ 233,990.64	
ASSESSMENT DEP LOAN				
Outstanding January 1, 2018	80033 - 07	XXXXXXXXXX	470,329.48	
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09	44,793.28	XXXXXXXXXX	
	N/A			
Outstanding, December 31, 2018	80033 - 10	425,536.20	XXXXXXXXXX	
		470,329.48	470,329.48	
2019 Bond Maturities - Assessment Dep Loans			80033 - 11	37,262.58
2019 Interest on Bonds *		80033 - 12	7,530.71	
Total "Interest on Bonds - Debt Service " (*Items)				\$ 233,990.64

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
N/A				
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) GENERAL CAPITAL LOAN**

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033 - 01	XXXXXXXX	-	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	-	XXXXXXXX	
	N/A			
Outstanding, December 31, 2018	80033 - 04	-	XXXXXXXX	
		-	-	
2019 Loan Maturities - General Capital Loans			80033 - 05	
2019 Interest on Loans *			80033 - 06	
Total 2019 Debit Service for General Capital Loan			80033 - 13	\$ -
LOANS				
Outstanding January 1, 2018	80033 - 07	XXXXXXXX	-	
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09	-	XXXXXXXX	
	N/A			
Outstanding, December 31, 2018	80033 - 10	-	XXXXXXXX	
		-	-	
2019 Loan Maturities Loans			80033 - 11	
2019 Interest on Loans *			80033 - 12	
Total 2019 Debit Service for Loan			80033 - 13	\$ -

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
	N/A			
Total	-	-		

80033 - 14

80033 - 15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS
TYPE 1 SCHOOL TERM BONDS**

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80034 - 01	XXXXXXXXXX		
Paid	80034 - 02		XXXXXXXXXX	
NOT APPLICABLE				
Outstanding, December 31, 2018	80034 - 03	-	XXXXXXXXXX	
		-	-	
2019 Bond Maturities - Term Bonds	80034 - 04			
2019 Interest on Bonds *	80034 - 05			
TYPE 1 SCHOOL SERIAL BOND				
Outstanding January 1, 2018	80034 - 06	XXXXXXXXXX		
Issued	80034 - 07	XXXXXXXXXX		
Paid	80034 - 08		XXXXXXXXXX	
NOT APPLICABLE				
Outstanding, December 31, 2018	80034 - 09	-	XXXXXXXXXX	
		-	-	
2019 Interest on Bonds *	80034 - 10			
2019 Bond Maturities - Serial Bonds			80034 - 11	
Total "Interest on Bonds - Type 1 School Debt Service" (*Items)			80034 - 12	\$ -

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	80035 -	-		

2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2018	2019 Interest Requirement
1. Emergency Notes	80036 -	_____	_____
2. Special Emergency Notes	80037 -	_____	_____
3. Tax Anticipation Notes	80038 -	N/A	_____
4. Interest on Unpaid State and County Taxes	80039 -	_____	_____
5. _____		_____	_____
6. _____		_____	_____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. N/A			-				-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Totals	-		-				-	-

80051 - 01 80051 - 02

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 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.								
Totals	-		-			-	-	

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

Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2019 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

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(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

PURPOSE	Amount of Lease Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/ Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total	-	-	-

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance - January 1, 2018	80030 -01	XXXXXXXXXX	
Received from 2018 Budget Appropriation *	80030 -02	XXXXXXXXXX	
Received from 2018 Emergency Appropriations *	80030 -03	XXXXXXXXXX	
NOT APPLICABLE			
Appropriated to Finance Improvement Authorizations	80030 -04		XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2018	80030 -05	-	XXXXXXXXXX
		-	-

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
(2018-07) Various Improvements and Purchases	550,000.00	-	550,000.00	550,000.00
(2018-13) Various Improvements and Purchases	4,825,000.00	4,595,000.00	230,000.00	230,000.00
Total 80032 -00	5,375,000.00	4,595,000.00	780,000.00	780,000.00

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.

(a) Transfer From Capital Improvement Fund

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
Year - 2018

		Debit	Credit
Balance - January 1, 2018	80029 -01	XXXXXXXXXX	16,088.79
Premium on Sale of Bonds		XXXXXXXXXX	
Premium on Sale of Bond Anticipation Notes		XXXXXXXXXX	
Improvement Authorizations Canceled			
Appropriated to Finance Improvement Authorizations	80029 -02		XXXXXXXXXX
Appropriated to 2018 Budget Revenue	80029 -03		XXXXXXXXXX
Balance - December 31, 2018	80029 -04	16,088.79	XXXXXXXXXX
		16,088.79	16,088.79

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,
P.L. 1944, Chapter 268. P.L. 1944, Chapter 428, P.L. 1943 or
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;
Outstanding December 31, 2018 \$ _____

2. Amount of Cash in Special Trust Fund as of December 31, 2018 (Note A) \$ _____

3. Amount of Bonds Issued Under Item 1 NOT APPLICABLE
Maturing in 2019 \$ _____

4. Amount of Interest on Bonds with a
Covenant - 2019 Requirement \$ _____

5. Total of 3 and 4 - Gross Appropriation \$ _____

6. Less Amount of Special Trust Fund to be Used \$ _____

7. Net Appropriation Required \$ _____

Note A - This amount to be supported by confirmation from bank or banks.

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.
Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2018 appropriation column.

