

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018
(UNAUDITED)

POPULATION LAST CENSUS	<u>12,053</u>
NET VALUATION TAXABLE 2018	<u>2,227,463,200</u>
MUNICODE	<u>704</u>

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 Cedar Grove, County of Essex

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

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 2018, please observe instructions on Sheet 2.

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

Not Applicable

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

* Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2018

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated 91301-			-
Surplus Anticipated with Prior Written Consent of Director of Local Government 91302-			-
Rents 91303-	1,780,361.00	1,855,409.36	75,048.36
Fire Hydrant Services 91304-			-
Miscellaneous 91305-	45,947.00	267,026.03	221,079.03
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXX	XXXXXXX	XXXXXXX
			-
			-
			-
Subtotal	1,826,308.00	2,122,435.39	296,127.39
Deficit (General Budget) ** 91306-	259,140.00		(259,140.00)
91307-	2,085,448.00	2,122,435.39	36,987.39

** 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:	XXXXXXX
Adopted Budget	2,085,448.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	2,085,448.00
Add: Overexpenditures (see footnote)	-
Total Appropriations and Overexpenditures	2,085,448.00
Deduct Expenditures:	
Paid or Charged	1,962,527.74
Reserved	122,920.26
Surplus (General Budget) **	
Total Expenditures	2,085,448.00
Unexpended Balances Canceled (see footnote)	-

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".

RESULTS OF 2018 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	36,987.39
Unexpended Balances of Appropriations	XXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXX	12,760.09
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXXX	59,092.55
Deficit in Anticipated Revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	108,840.03	XXXXXXXX
	108,840.03	108,840.03

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	.01
Excess Resulting from 2018 Operations	XXXXXXXX	108,840.03
Amount Appropriated in the 2018 Budget - Cash	-	XXXXXXXX
Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Amount Anticipated in Current Fund	-	XXXXXXXX
Balance December 31, 2018	108,840.04	XXXXXXXX
	108,840.04	108,840.04

**ANALYSIS OF BALANCE DECEMBER 31, 2018
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash	80014-06	342,519.85
Investments	80014-07	-
Interfund Accounts Receivable		-
Sub Total		342,519.85
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	233,679.81
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	108,840.04
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		108,840.04

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2019 BUDGET

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2017		\$ <u>158,092.46</u>
Increased by:		
Water Rents Levied		\$ <u>1,889,099.89</u>
Decreased by:		
Collections	\$ <u>1,855,409.36</u>	
Overpayments Applied	\$ _____ -	
Transfer to Water Liens	\$ _____	
Other	\$ _____ -	
		\$ <u>1,855,409.36</u>
Balance December 31, 2018		\$ <u>191,782.99</u>

SCHEDULE OF WATER UTILITY LIENS

Not Applicable

Balance December 31, 2017		\$ <u>-0-</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>-0-</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ <u>-0-</u>
Balance December 31, 2018		\$ <u>-0-</u>

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
WATER 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, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. <i>DEFICIT IN OPERATIONS</i>	\$ <i>63,159.88</i>	\$ <i>63,159.88</i>	\$ _____	\$ _____
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. _____	<i>NONE</i>	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of Year 2019
1. <i>NONE</i>	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS**

WATER UTILITY ASSESSMENT BONDS

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Bond Maturities - Assessment Bonds			N/A
2019 Interest on Bonds *		N/A	
WATER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2018	XXXXXXXX	2,345,000.00	
Issued	XXXXXXXX	-	
Paid	115,000.00	XXXXXXXX	
Outstanding, December 31, 2018	2,230,000.00	XXXXXXXX	
	2,345,000.00	2,345,000.00	
2019 Bond Maturities - Capital Bonds			\$ 120,000.00
2019 Interest on Bonds *		\$ 55,218.76	

INTEREST ON BONDS - WATER UTILITY BUDGET

2019 Interest on Bonds (*Items)	\$ 55,218.76	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ 23,507.81	
Subtotal	\$ 31,710.95	
Add: Interest to be Accrued as of 12/31/2019	\$ 22,507.81	
Required Appropriation 2019		\$ 54,218.76

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
<i>NONE</i>				

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS**

WATER UTILITY _____ LOAN

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXX	-	
Issued	XXXXXXXX		
Paid	-	XXXXXXXX	
Outstanding, December 31, 2018	-	XXXXXXXX	
	-	-	

2019 Loan Maturities \$ *NONE -*

2019 Interest on Loans * \$ *NONE -*

WATER UTILITY _____ LOAN

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXX	-	
Issued	XXXXXXXX		
Paid	-	XXXXXXXX	
Outstanding, December 31, 2018	-	XXXXXXXX	
	-	-	

2019 Loan Maturities \$ *NONE -*

2019 Interest on Loans * \$ *NONE -*

INTEREST ON LOANS - WATER UTILITY BUDGET

2019 Interest on Loans (*Items)	\$ -	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ -	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2019	\$ -	
Required Appropriation 2019		\$ <i>NONE</i>

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
<i>NONE</i>				

DEBT SERVICE FOR 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, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement	
						For Principal	For Interest **
<i>WATER</i>							
1. <i>Various Utility Improvements</i>	542,000.00	7.30.14	512,000.00	7-18-19	2.50%	12546.30	12,800.00
2. <i>Various Utility Improvements</i>	152,000.00	7.28.15	149,000.00	7-18-19	2.50%	2,601.85	3,725.00
3. <i>Various Utility Improvements</i>	362,000.00	7-26.16	362,000.00	7-18-19	2.50%	9581.79	9,090.00
4. <i>Various Utility Improvements</i>	390,000.00	7.24.17	390,000.00	7-18-19	2.50%	- 0 -	9,750.00
5.							
6.							
7.							
8.							
9.							
10. TOTAL			1,413,000.00			24,729.94	35,325.00

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 clarification 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 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.

INTEREST ON NOTES - WATER UTILITY BUDGET	
2019 Interest on Notes	\$ 35,325.00
Less: Interest Accrued to 12/31/2018 (Trial Balance)	15,798.13
Subtotal	\$ 19,526.87
Add: Interest to be Accrued as of 12/31/2019	26,123.13
Required Appropriation - 2019	\$ 45,650.00

(Do not crowd - add additional sheets)

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	<i>NOT APPLICABLE</i>								
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

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

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

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

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

(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
1. <u>Not Applicable</u>			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		80051-01	80051-02

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	21,187.70
Received from 2018 Budget Appropriation *	XXXXXXXX	10,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations	25,000.00	XXXXXXXX
		XXXXXXXX
Balance December 31, 2018	6,187.70	XXXXXXXX
	<u>31,187.70</u>	<u>31,187.70</u>

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	- 0 -
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018	- 0 -	XXXXXXXXXX
	<u>- 0 -</u>	<u>- 0 -</u>

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
<i>Various Water Utility Improvements</i>	<i>518,000.00</i>	<i>493,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>
Total	<i>518,000.00</i>	<i>493,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2018

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	-0-
Premium on Bond Sale And Note Sale	XXXXXXXXXX	<i>7,333.47</i>
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Miscellaneous Receipt		
Appropriated to Finance Improvement Authorizations	-	XXXXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXXXX
Balance December 31, 2018	<i>7,333.47</i>	XXXXXXXXXX
	<i>7,333.47</i>	<i>7,333.47</i>

POST CLOSING
TRIAL BALANCE _SEWER_ UTILITY FUND
 AS AT DECEMBER 31, 2018
Operating and Capital Sections
 (Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
<u>SEWER CAPITAL FUND</u>		
CASH - CASH MANAGEMENT	5,492.35	
CASH - GOVERNMENT CHECKING	941,471.77	
	<u>946,964.12</u>	
FIXED CAPITAL	16,029,268.73	
FIXED CAPITAL AUTHORIZED & UNCOMPLETE	4,577,000.00	
SERIAL BONDS		4,127,000.00
BOND ANTICIPATION NOTES		888,000.00
RESERVE FOR ENGINEERING STUDY		9,920.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		317,378.20
UNFUNDED		716,057.20
CAPITAL IMPROVEMENT FUND		32,000.00
RESERVE FOR AMORTIZATION		15,230,268.73
RESERVE FOR DEFERRED AMORTIZATION		228,000.00
FUND BALANCE		<u>4,608.72</u>
	<u>21,553,232.85</u>	<u>21,553,232.85</u>
<u>ESTIMATED PROCEEDS OF BONDS & NOTES</u>		
AUTHORIZED BUT NOT ISSUED	133,000.00	
PROCEEDS OF BONDS & NOTES		
AUTHORIZED BUT NOT ISSUED		133,000.00
	<u>133,000.00</u>	<u>133,000.00</u>

(Do not crowd - add additional sheets)

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

Not Applicable

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

* Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2018

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated _____ 01	157,946.00	157,946.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government _____ 02			-
Rents	2,201,311.00	2,227,436.20	26,125.20
Miscellaneous Revenue	46,121.00	139,785.42	93,664.42
Reserve for Payment of Debt Service			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
			-
			-
			-
Subtotal	2,405,378.00	2,525,167.62	119,789.62
Deficit (General Budget) ** _____ 06			-
_____ 07	2,405,378.00	2,525,167.62	119,789.62

** 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 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	2,405,378.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	2,405,378.00
Add: Overexpenditures (see footnote)	-
Total Appropriations and Overexpenditures	2,405,378.00
Deduct Expenditures:	
Paid or Charged	2,239,420.23
Reserved	165,957.77
Surplus (General Budget) **	
Total Expenditures	2,405,378.00
Unexpended Balances Canceled (see footnote)	-

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 SWIM POOL UTILITY BUDGET - 2018

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated _____ 01			-
Surplus Anticipated with Prior Written Consent of Director of Local Government _____ 02			-
<i>MEMBERSHIP FEES</i>	<i>352,287.00</i>	<i>362,692.00</i>	<i>10,405.00</i>
Miscellaneous Revenue	<i>28,785.62</i>	<i>36,381.87</i>	<i>7,596.25</i>
Reserve for Payment of Debt Service			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXX	XXXXXXX	XXXXXXX
			-
			-
			-
Subtotal	<i>381,072.62</i>	<i>399,073.87</i>	<i>18,001.25</i>
Deficit (General Budget) ** _____ 06	<i>154,535.00</i>	<i>90,583.91</i>	<i>(63,951.09)</i>
_____ 07	<i>535,607.62</i>	<i>489,651.78</i>	<i>(45,949.84)</i>

** 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 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXX
Adopted Budget	<i>535,607.62</i>
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	<i>535,607.62</i>
Add: Overexpenditures (see footnote)	-
Total Appropriations and Overexpenditures	<i>535,607.62</i>
Deduct Expenditures:	
Paid or Charged	<i>517,821.97</i>
Reserved	<i>17,785.65</i>
Surplus (General Budget) **	
Total Expenditures	<i>535,607.62</i>
Unexpended Balances Canceled (see footnote)	-

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".

STATEMENT OF 2018 OPERATION

__SEWER__ UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 __SEWER__ Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

Not Applicable

SECTION 1:

Revenue Realized:		
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2003 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2003 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of "2017 Appropriation Reserves Canceled in 2018" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2017 for an Anticipated Deficit in the __SEWER__ Utility for 2017:

2017 Appropriation Reserves Canceled in 2018	-
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If non, enter "None"	None
* Excess (Revenue Realized)	-

** Items must be shown in same amount on Sheet 58.

STATEMENT OF 2018 OPERATION

SWIM POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 SWIM POOL 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:		
Budget Revenue (Not Including "Deficit" (General Budget))	399,073.87	
Miscellaneous Revenue Not Anticipated	6,700.86	
2017 Appropriation Reserves Canceled *	39,248.98	
Total Revenue Realized		445,023.71
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
Paid or Charged	517,821.97	
Reserved	17,785.65	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		535,607.62
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2003 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		90,583.91
Anticipated Revenue - Deficit (General Budget) **	154,535.00	
Remainder = Balance of "Results of 2003 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of "2017 Appropriation Reserves Canceled in 2018" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2017 for an Anticipated Deficit in the SWIM POOL Utility for 2017:

2017 Appropriation Reserves Canceled in 2018	-	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If non, enter "None"	None	
* Excess (Revenue Realized)		-

** Items must be shown in same amount on Sheet 58.

RESULTS OF 2018 OPERATIONS - __SEWER__ UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	119,789.62
Unexpended Balances of Appropriations	XXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXXX	143,406.08
Refund of Prior Year Revenue		
Deficit in Anticipated Revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	263,195.70	XXXXXXXX
	263,195.70	263,195.70

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - __SEWER__ UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	157,946.40
Excess Resulting from 2018 Operations	XXXXXXXX	263,195.70
Amount Appropriated in the 2018 Budget - Cash	157,946.00	XXXXXXXX
Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Anticipated in Current Fund	-	XXXXXXXX
Balance December 31, 2018	263,196.10	XXXXXXXX
	421,142.10	421,142.10

**ANALYSIS OF BALANCE DECEMBER 31, 2018
(FROM __SEWER__ UTILITY - TRIAL BALANCE)**

Cash	80014-06	584,314.48
Investments	80014-07	-
Interfund Accounts Receivable		-
Sub Total		584,314.48
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	321,118.38
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	263,196.10
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		0.
		263,196.10

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2019 BUDGET

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

RESULTS OF 2018 OPERATIONS - SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXX	6,700.86
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXX	39,248.98
Refund of Prior Year Revenue		
Deficit in Anticipated Revenue	45,949.84	XXXXXXX
		XXXXXXX
Operating Deficit - to Trial Balance	XXXXXXX	
Excess in Operations - to Operating Surplus	-	XXXXXXX
	45,949.84	45,949.84

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXXX	0.25
Excess Resulting from 2018 Operations	XXXXXXX	-
Amount Appropriated in the 2018 Budget - Cash	-	XXXXXXX
Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXX
Anticipated in Current Fund	-	XXXXXXX
Balance December 31, 2018	0.25	XXXXXXX
	0.25	0.25

**ANALYSIS OF BALANCE DECEMBER 31, 2018
(FROM SWIM POOL UTILITY - TRIAL BALANCE)**

Cash	80014-06	32,444.76
Investments	80014-07	-
Interfund Accounts Receivable		-
Sub Total		32,444.76
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	32,444.51
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	.25
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		.25

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2019 BUDGET

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2017		\$ <u>194,677.49</u>
Increased by:		
<u>SEWER</u> Rents Levied		\$ <u>2,280,847.74</u>
Decreased by:		
Collections	\$ <u>2,227,436.20</u>	
Overpayments Applied	\$ <u> -</u>	
Transfer to <u>SEWER</u> Liens	\$ <u> -</u>	
Other	\$ <u> -</u>	
		\$ <u>2,227,436.20</u>
Balance December 31, 2018		\$ <u>248,089.03</u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2017		\$ <u>-0-</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, 2018		\$ <u>-0-</u>

SCHEDULE OF SWIM POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2017		\$ <u> -0- </u>
Increased by:		
<i>Swim Pool</i> Rents Levied		\$ <u>362,692.00</u>
Decreased by:		
Collections	\$ <u>362,692.00</u>	
Overpayments Applied	\$ <u> -</u>	
Transfer to Water Liens	\$ <u> -</u>	
Other	\$ <u> -</u>	
		\$ <u>362,692.00</u>
Balance December 31, 2018		\$ <u> -0- </u>

SCHEDULE OF SWIM POOL LIENS

Balance December 31, 2017		\$ <u> -0- </u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2018		\$ <u> -0- </u>

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
__SEWER__ UTILITY FUND

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

<u>Caused By</u>	<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 - *	\$ _____	\$ _____	\$ _____	\$ _____
2. <i>NONE</i>	\$ _____	\$ _____	\$ _____	\$ _____
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. _____	<i>NONE</i>	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS 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. <i>NONE</i>	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
SWIM POOL 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, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>DEFICIT IN OPERATIONS</u>	\$ <u>26,719.86</u>	\$ <u>26,719.86</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
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. _____	<u>NONE</u>	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS 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. _____	<u>NONE</u>	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS**

SEWER UTILITY ASSESSMENT BONDS

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Bond Maturities - Assessment Bonds			<i>NONE</i>
2019 Interest on Bonds *		<i>NONE</i>	
<u>SEWER</u> UTILITY CAPITAL BONDS			
Outstanding, January 1, 2018	XXXXXXXX	<i>4,342,000.00</i>	
Issued	XXXXXXXX		
Paid	<i>215,000.00</i>	XXXXXXXX	
Outstanding, December 31, 2018	<i>4,127,000.00</i>	XXXXXXXX	
	<i>4,342,000.00</i>	<i>4,342,000.00</i>	
2019 Bond Maturities - Capital Bonds			<i>\$ 220,000.00</i>
2019 Interest on Bonds *		\$ -	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2019 Interest on Bonds (*Items)	<i>\$ 102,266.26</i>	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	<i>\$ 43,527.61</i>	
Subtotal	<i>\$ 58,738.65</i>	
Add: Interest to be Accrued as of 12/31/2019	<i>\$ 41,694.28</i>	
Required Appropriation 2019		<i>\$ 100,432.93</i>

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
<i>NONE</i>				

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS**

SWIM POOL UTILITY ASSESSMENT BONDS

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2018		XXXXXXX	
2019 Bond Maturities - Assessment Bonds			<i>NONE</i>
2019 Interest on Bonds *		<i>NONE</i>	
SWIM POOL UTILITY CAPITAL BONDS			
Outstanding, January 1, 2018	XXXXXXX	<i>1,153,000.00</i>	
Issued	XXXXXXX		
Paid	<i>90,000.00</i>	XXXXXXX	
Outstanding, December 31, 2018	<i>1,063,000.00</i>	XXXXXXX	
	<i>1,153,000.00</i>	<i>1,153,000.00</i>	
2019 Bond Maturities - Capital Bonds			\$ <i>95,000.00</i>
2019 Interest on Bonds *		\$ <i>23,178.75</i>	

INTEREST ON BONDS - SWIM POOL UTILITY BUDGET

2019 Interest on Bonds (*Items)	\$ <i>23,178.75</i>	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ <i>10,093.65</i>	
Subtotal	\$ <i>13,125.10</i>	
Add: Interest to be Accrued as of 12/31/2019	\$ <i>9,261.98</i>	
Required Appropriation 2019		\$ <i>22,387.08</i>

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
<i>NONE</i>				

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS**

SEWER UTILITY LOAN

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Loan Maturities			<i>NONE</i>
2019 Interest on Loans *		<i>NONE</i>	
<u>SEWER</u> UTILITY LOAN			
Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Loan Maturities			\$ <i>NONE</i> -
2019 Interest on Loans *		\$ <i>NONE</i> -	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2019 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$	-	
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2019	\$	-	
Required Appropriation 2019	\$	<i>NONE</i> -	

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR BONDS**

SWIM POOL UTILITY LOAN

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2018		XXXXXXX	
2019 Loan Maturities			<i>NONE</i>
2019 Interest on Loans *		<i>NONE</i>	
SWIM POOL UTILITY LOAN			
Outstanding, January 1, 2018	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2018		XXXXXXX	
2019 Loan Maturities			\$ <i>NONE -</i>
2019 Interest on Loans *		\$ <i>NONE</i>	

INTEREST ON LOANS - SWIM POOL UTILITY BUDGET

2019 Interest on Loans (*Items)	\$ -	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ -	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2019	\$ -	
Required Appropriation 2019		\$ <i>NONE -</i>

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR 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, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement	
						For Principal	For Interest **
<i>SEWER</i>							
1. <i>Various Sewer Utility Improve</i>	214,000.00	7-30-14	174,000.00	7-18-19	2.50%	3,868.40	4,350.00
2. <i>Various Sewer Utility Improve</i>	114,000.00	7-28-15	112,000.00	7-18-19	2.50%	1,443.04	2,800.00
3. <i>Various Sewer Utility Improve</i>	72,000.00	7-26-16	72,000.00	7-18-19	2.50%	8,000.00	1,800.00
4. <i>Various Sewer Utility Improve</i>	530,000.00	7-24-17	530,000.00	7-18-19	2.50%	-0-	13,250.00
5.							
6.							
7.							
8.							
9.							
10. Total			888,000.00			13,311.44	22,200.00

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 clarification 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 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.

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2019 Interest on Notes	\$ 22,200.00
Less: Interest Accrued to 12/31/2018 (Trial Balance)	9,928.33
Subtotal	\$ 12,271.67
Add: Interest to be Accrued as of 12/31/2019	13,978.33
Required Appropriation - 2019	\$ 26,250.00

(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
1.	<u>None</u>			
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total		80051-01	80051-02

Swim Pool

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018		2018 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded				Funded	Unfunded
<u>NONE</u>						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
Total	70000-	-	-	-	-	-	-

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

__SEWER__ UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	29,000.00
Received from 2018 Budget Appropriation *	XXXXXXXX	10,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	-
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations	7,000.00	XXXXXXXX
		XXXXXXXX
Balance December 31, 2018	32,000.00	XXXXXXXX
	39,000.00	39,000.00

__SEWER__ UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	-0-
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018	-0-	XXXXXXXXXX
	-0-	-0-

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

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	8,000.00
Received from 2018 Budget Appropriation *	XXXXXXXX	2,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	-
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations	-	XXXXXXXX
		XXXXXXXX
Balance December 31, 2018	10,000.00	XXXXXXXX
	10,000.00	10,000.00

SWIM POOL UTILITY CAPITAL FUND SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	-0-
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018	-0-	XXXXXXXXXX
	-0-	-0-

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

SEWER

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2018

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
<i>VARIOUS SEWER</i>				
<i>Utility Improve</i>	<i>140,000.00</i>	<i>133,000.00</i>	<i>7,000.00</i>	<i>7,000.00</i>
Total	<i>140,000.00</i>	<i>133,000.00</i>	<i>7,000.00</i>	<i>7,000.00</i>

**SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS**

YEAR - 2018

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	<i>-0-</i>
Premium on Bond Sale And Note Sale	XXXXXXXXXX	<i>4,608.72</i>
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXXXX
Balance December 31, 2018	<i>4,608.72</i>	XXXXXXXXXX
	<i>4,608.72</i>	<i>4,608.72</i>

Swim Pool UTILITY FUND
 CAPITAL IMPROVEMENTS AUTHORIZED IN 2018
 AND
 DOWN PAYMENTS (N.J.S. 40A:2-11)
 UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
<u>NONE</u>				
Total	-	-	-	-

**SWIM POOL UTILITY CAPITAL FUND
 STATEMENT OF CAPITAL SURPLUS
 YEAR - 2018**

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	-0-
Premium on Bond Sale And Note Sale	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXX
Balance December 31, 2018	-0-	XXXXXXXX
	-0-	-0-