# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2020
# (UNAUDITED)

POPULATION LAST CENSUS 14,756
NET VALUATION TAXABLE 2020 766,296,303
MUNICODE 2002

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**
**COUNTIES - JANUARY 26, 2021**
**MUNICIPALITIES - FEBRUARY 10, 2021**

**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 **CLARK**, County of **UNION**

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

| | Date | Examined By: | |
|---|---|---|---|
| 1 | | | Preliminary Check |
| 2 | | | Examined |

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

Signature TERANCE O'NEILL cfo@ourclark.com
Title CFO

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

## REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, **TERANCE O'NEILL**, am the Chief Financial Officer, License # **O-0487**, of the **TOWNSHIP** of **CLARK**, County of **UNION** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2020, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2020.

Signature TERANCE O'NEILL cfo@ourclark.com
Title CFO
Address 430 WESTFIELD AVE
Phone Number 732-388-3194
Fax Number 732-388-0581

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

## THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **CLARK** as of December 31, **2020** 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, 2020** 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:

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

Certified by me

this _____ day _____ ,2021

(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 a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2021.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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 CLARK

**Chief Financial Officer:** _____

**Signature:** _____

**Certificate #:** _____

**Date:** _____

## CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

**Municipality:** TOWNSHIP OF CLARK

**Chief Financial Officer:** _____

**Signature:** _____

**Certificate #:** _____

**Date:** _____

22-6001721
Fed I.D. #

TOWNSHIP OF CLARK
Municipality

UNION
County

## Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: **December 31, 2020**

| | (1) Federal programs Expended (administered by the state) | (2) State Programs Expended | (3) Other Federal Programs Expended |
|---|---|---|---|
| TOTAL | $ | $ 49,821.44 | $ 150,919.80 |

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

____ Single Audit

____ Program Specific Audit

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

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

Terance O'Neill cfo@ourclark.com
Signature of Chief Financial Officer

1/13/2021
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 of 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 **CLARK**, County of **UNION** during the year 2020 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title _____

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

NOTE:

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

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2020

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2021 and filed with the County Board of Taxation on January 10, 2021 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 767,351,624.00

Michael Ross mross@ourclark.com
SIGNATURE OF TAX ASSESSOR

**TOWNSHIP OF CLARK**
MUNICIPALITY

**UNION**
COUNTY

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

# POST CLOSING
# TRIAL BALANCE - CURRENT FUND
## AS AT DECEMBER 31, 2020

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

| Title of Account | | Debit | Credit |
|---|---|---|---|
| | | | |
| CASH | | 8,081,109.09 | |
| INVESTMENTS | | | |
| DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS | | 1,166.44 | - |
| | | | |
| | | | |
| **Receivables with Full Reserves:** | | | |
| TAXES RECEIVABLE: | | | |
| PRIOR | - | | |
| CURRENT | 462,794.44 | | |
| SUBTOTAL | | 462,794.44 | |
| TAX TITLE LIENS RECEIVABLE | | 23,033.42 | |
| PROPERTY ACQUIRED FOR TAXES | | - | |
| CONTRACT SALES RECEIVABLE | | - | |
| MORTGAGE SALES RECEIVABLE | | - | |
| | | | |
| REVENUE ACCOUNTS RECEIVABLE | | 14,296.73 | |
| DEFERRED CHARGES: | | | |
| EMERGENCY | | | |
| SPECIAL EMERGENCY (40A:4-55) | | 500,000.00 | |
| DEFICIT | | - | |
| page totals | | 9,082,400.12 | - |

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

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

# POST CLOSING
# TRIAL BALANCE - CURRENT FUND (CONT'D)
## AS AT DECEMBER 31, 2020

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

| Title of Account | Debit | Credit |
|---|---|---|
| TOTALS FROM PAGE 3 | 9,082,400.12 | - |
| APPROPRIATION RESERVES | | 1,964,228.07 |
| ENCUMBRANCES PAYABLE | | 478,214.91 |
| CONTRACTS PAYABLE | | |
| TAX OVERPAYMENTS | | |
| PREPAID TAXES | | 393,113.67 |
| | | |
| | | |
| DUE TO STATE: | | |
| MARRIAGE LICENCE | | 475.00 |
| DCA TRAINING FEES | | |
| | | |
| LOCAL SCHOOL TAX PAYABLE | | - |
| REGIONAL SCHOOL TAX PAYABLE | | - |
| REGIONAL H.S.TAX PAYABLE | | - |
| COUNTY TAX PAYABLE | | - |
| DUE COUNTY - ADDED & OMMITTED | | - |
| SPECIAL DISTRICT TAX PAYABLE | | - |
| RESERVE FOR TAX APPEAL | | 680,921.04 |
| RESERVE FOR REVALUATION | | 91,183.70 |
| PAGE TOTAL | 9,082,400.12 | 3,608,136.39 |

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

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

# POST CLOSING
# TRIAL BALANCE - CURRENT FUND (CONT'D)
## AS AT DECEMBER 31, 2020

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

| Title of Account | Debit | Credit | |
|---|---|---|---|
| TOTALS FROM PAGE 3a | 9,082,400.12 | 3,608,136.39 | |
| SUBTOTAL | 9,082,400.12 | 3,608,136.39 | "C" |
| Note Payable - Revaluation | | 500,000.00 | |
| RESERVE FOR RECEIVABLES | | 500,124.59 | |
| DEFERRED SCHOOL TAX | - | | |
| DEFERRED SCHOOL TAX PAYABLE | | - | |
| FUND BALANCE | | 4,474,139.14 | |
| TOTALS | 9,082,400.12 | 9,082,400.12 | |

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

# POST CLOSING
# TRIAL BALANCE - PUBLIC ASSISTANCE FUND
### ACCOUNTS #1 AND #2 *
### AS AT DECEMBER 31, 2020

| Title of Account | Debit | Credit |
|---|---|---|
| TOTALS | - | - |

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

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

# POST CLOSING TRIAL BALANCE
# FEDERAL AND STATE GRANTS

**AS AT DECEMBER 31, 2020**

| Title of Account | Debit | Credit |
|---|---|---|
| CASH | 70,328.06 | |
| GRANTS RECEIVABLE | 278,531.77 | |
| DUE FROM/TO CURRENT FUND | | |
| ENCUMBRANCES PAYABLE | | |
| APPROPRIATED RESERVES | | 348,859.83 |
| UNAPPROPRIATED RESERVES | | - |
| TOTALS | 348,859.83 | 348,859.83 |

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

# POST CLOSING
# TRIAL BALANCE -- TRUST FUNDS
## (Assessment Section Must Be Separately Stated)
### AS AT DECEMBER 31, 2020

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| DOG TRUST FUND | | |
| CASH | 2,769.78 | |
| DUE TO - | | |
| DUE TO STATE OF NJ | | |
| RESERVE FOR DOG FUND | | 2,769.78 |
| | | |
| | | |
| FUND TOTALS | 2,769.78 | 2,769.78 |
| | | |
| ASSESSMENT TRUST FUND | | |
| CASH | - | |
| DUE TO - | | |
| | | |
| | | |
| RESERVE FOR: | | |
| | | |
| | | |
| | | |
| FUND TOTALS | - | - |
| | | |
| MUNICIPAL OPEN SPACE TRUST FUND | | |
| CASH | - | |
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| FUND TOTALS | - | - |
| | | |
| LOSAP TRUST FUND | | |
| CASH | - | |
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| 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, 2020

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| CDBG TRUST FUND | | |
| CASH | - | |
| DUE TO - | | |
| FUND TOTALS | - | - |
| | | |
| ARTS AND CULTURAL TRUST FUND | | |
| CASH | - | |
| FUND TOTALS | - | - |
| | | |
| OTHER TRUST FUNDS | | |
| CASH | 3,729,036.73 | |
| OTHER TRUST FUNDS PAGE TOTAL | 3,729,036.73 | - |

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

# POST CLOSING
# TRIAL BALANCE -- TRUST FUNDS (CONT'D)
## (Assessment Section Must Be Separately Stated)
### AS AT DECEMBER 31, 2020

| Title of Account | Debit | Credit |
|---|---|---|
| Previous Totals | 3,729,036.73 | - |
| OTHER TRUST FUNDS (continued) | | |
| | | |
| DEVELOPERS ESCROW | | 121,546.54 |
| POLICE DONATIONS | | 1,915.42 |
| SPECIAL EVENTS - DONATIONS | | 10,343.97 |
| RECREATION TRUST | | 98,254.95 |
| RESERVE FOR INSURANCE | | 28,427.33 |
| PUBLIC DEFENDER | | 15,225.49 |
| COURT POAA | | 1,149.00 |
| TAX SALE PREMIUMS | | 637,735.37 |
| COMPENSATED ABSENSES | | 861,561.38 |
| STORM RECOVER RESERVE | | 81,081.70 |
| LOSAP | | 113,926.93 |
| | | |
| FORFEITED FUNDS | | 17,705.70 |
| HOUSING TRUST | | 608,634.42 |
| DEVELOPERS ESCROW | | 745,299.95 |
| UNEMPLOYMENT | | 49,867.67 |
| INSURANCE | | 241,474.99 |
| PAYROLL | | 1,908.07 |
| PAYROLL AGENCY | | 92,977.85 |
| TOTALS | 3,729,036.73 | 3,729,036.73 |

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

# POST CLOSING
# TRIAL BALANCE -- TRUST FUNDS (CONT'D)
## (Assessment Section Must Be Separately Stated)
### AS AT DECEMBER 31, 2020

| Title of Account | Debit | Credit |
|---|---|---|
| Previous Totals | 3,729,036.73 | 3,729,036.73 |
| OTHER TRUST FUNDS (continued) | | |
| TOTALS | 3,729,036.73 | 3,729,036.73 |

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

**Sheet 6. TOTALS**

# SCHEDULE OF TRUST FUND RESERVES

| Purpose | Amount Dec. 31, 2019 per Audit Report | Receipts | Disbursements | Balance as at Dec. 31, 2020 |
|---|---|---|---|---|
| | | | | - |
| Developers Escrow | 129,860.04 | 10,250.00 | 18,563.50 | 121,546.54 |
| Police Donations | 1,964.42 | 1,733.78 | 1,782.78 | 1,915.42 |
| Special Events - Donations | 10,621.47 | 4,900.00 | 5,177.50 | 10,343.97 |
| Recreation Trust | 84,117.28 | 71,177.25 | 57,039.58 | 98,254.95 |
| Reserve for Insurance | 28,427.33 | 67,028.00 | 67,028.00 | 28,427.33 |
| Public Defender | 17,841.25 | 6,680.00 | 9,295.76 | 15,225.49 |
| Court POAA | 1,119.00 | 30.00 | | 1,149.00 |
| Tax Sale Premiums | 491,732.54 | 202,768.21 | 56,765.38 | 637,735.37 |
| Compensated Absenses | 818,470.97 | 50,000.00 | 6,909.59 | 861,561.38 |
| Storm Recovery Reserve | - | 250,919.80 | 169,838.10 | 81,081.70 |
| LOSAP | 78,487.03 | 66,489.90 | 31,050.00 | 113,926.93 |
| | | | | - |
| Forfeited Funds | 15,970.74 | 4,746.58 | 3,011.62 | 17,705.70 |
| Housing Trust | 506,221.98 | 102,412.44 | - | 608,634.42 |
| Developers Escrow | 666,818.43 | 151,299.04 | 72,817.52 | 745,299.95 |
| Unemployment | 18,076.54 | 38,995.29 | 7,204.16 | 49,867.67 |
| Insurance | 145,382.10 | 1,395,421.32 | 1,299,328.43 | 241,474.99 |
| Payroll | 1,154.10 | 6,146,695.67 | 6,145,941.70 | 1,908.07 |
| Agency | 129,638.54 | 1,869,138.26 | 1,905,798.95 | 92,977.85 |
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| **PAGE TOTAL** | $ 3,145,903.76 | $ 10,440,685.54 | $ 9,857,552.57 | $ 3,729,036.73 |

# SCHEDULE OF TRUST FUND RESERVES (CONT'D)

| Purpose | Amount Dec. 31, 2019 per Audit Report | Receipts | Disbursements | Balance as at Dec. 31, 2020 |
|---|---|---|---|---|
| PREVIOUS PAGE TOTAL | 3,145,903.76 | 10,440,685.54 | 9,857,552.57 | 3,729,036.73 |
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| **PAGE TOTAL** | $ 3,145,903.76 | $ 10,440,685.54 | $ 9,857,552.57 | $ 3,729,036.73 |

**Sheet 6b TOTAL**

## 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, 2019 | RECEIPTS | | | | | Disbursements | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|---|
| | | Assessments and Liens | Current Budget | | | | | |
| Assessment Serial Bond Issues: | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Assessment Bond Anticipation Note Issues: | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Other Liabilities | | | | | | | | - |
| Trust Surplus | | | | | | | | - |
| *Less Assets "Unfinanced" | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | - | - | - | - | - | - | - | - |

*Show as red figure

Sheet 7

# POST CLOSING
# TRIAL BALANCE -- GENERAL CAPITAL FUND

**AS AT DECEMBER 31, 2020**

| Title of Account | Debit | Credit |
|---|---|---|
| Est. Proceeds Bonds and Notes Authorized | 157,500.00 | xxxxxxxxx |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxx | 157,500.00 |
| | | |
| CASH | 5,654,234.62 | |
| | | |
| DUE FROM - | | |
| DUE FROM - | | |
| FEDERAL AND STATE GRANTS RECEIVABLE | 111,929.94 | |
| DEFERRED CHARGES TO FUTURE TAXATION: | | |
| FUNDED | 22,650,000.00 | |
| UNFUNDED | 4,737,500.00 | |
| | | |
| DUE TO - | | |
| PAGE TOTALS | 33,311,164.56 | 157,500.00 |

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

# POST CLOSING
# TRIAL BALANCE -- GENERAL CAPITAL FUND

**AS AT DECEMBER 31, 2020**

| Title of Account | Debit | Credit |
|---|---|---|
| PREVIOUS PAGE TOTALS | 33,311,164.56 | 157,500.00 |
| | | |
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| | | |
| BOND ANTICIPATION NOTES PAYABLE | | 4,580,000.00 |
| GENERAL SERIAL BONDS | | 22,650,000.00 |
| TYPE 1 SCHOOL BONDS | | - |
| LOANS PAYABLE | | - |
| CAPITAL LEASES PAYABLE | | - |
| | | |
| | | |
| RESERVE FOR CAPITAL PROJECTS | | |
| | | |
| | | |
| | | |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 1,647,070.91 |
| UNFUNDED | | 85,563.06 |
| | | |
| ENCUMBRANCES PAYABLE | | 4,025,368.75 |
| RESERVE FOR DEBT SERVICE | | 2,433.06 |
| RESERVE TO PAY BANS | | |
| CAPITAL IMPROVEMENT FUND | | 85,353.50 |
| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| | | |
| | | |
| CAPITAL FUND BALANCE | | 77,875.28 |
| | 33,311,164.56 | 33,311,164.56 |

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

# CASH RECONCILIATION DECEMBER 31, 2020

| | Cash | | Less Checks Outstanding | Cash Book Balance |
|---|---|---|---|---|
| | *On Hand | On Deposit | | |
| Current | 80,383.44 | 8,191,631.90 | 190,906.25 | 8,081,109.09 |
| Grant Fund | | 70,328.06 | | 70,328.06 |
| Trust - Dog License | | 2,769.78 | | 2,769.78 |
| Trust - Assessment | | | | - |
| Trust - Municipal Open Space | | | | - |
| .Trust - LOSAP | | | | - |
| Trust - CDBG | | | | - |
| Trust - Other | | 3,851,238.55 | 122,201.82 | 3,729,036.73 |
| Trust - Arts and Cultural | | | | - |
| General Capital | | 5,681,892.12 | 27,657.50 | 5,654,234.62 |
| | | | | - |
| UTILITIES: | | | | - |
| Swim Pool - Operating | | 47,703.69 | | 47,703.69 |
| Swim Pool - Capital | | 1,485.50 | | 1,485.50 |
| | | | | - |
| Sewer - Operating | 287.26 | 2,511,652.39 | 1,909.16 | 2,510,030.49 |
| Sewer - Capital | | 790,890.97 | | 790,890.97 |
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| | | | | - |
| Total | 80,670.70 | 21,149,592.96 | 342,674.73 | 20,887,588.93 |

* 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, 2020.

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, 2020.

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: Terance O'Neill cfo@ourclark.com Title: CFO

# CASH RECONCILIATION DECEMBER 31, 2020 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| | |
|---|---|
| PAGE TOTAL | - |

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

# CASH RECONCILIATION DECEMBER 31, 2020 (cont'd)

**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

| | |
|---|---|
| PREVIOUS PAGE TOTAL | - |
| TOTAL PAGE | - |

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.

**Sheet 9a TOTAL**

# MUNICIPALITIES AND COUNTIES
## FEDERAL AND STATE GRANTS RECEIVABLE

| Grant | Balance Jan. 1, 2020 | 2020 Budget Revenue Realized | Received | Other | Cancelled | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|
| Recycling Tonnage Grant | | 23,077.90 | 23,077.90 | | | - |
| Municipal Alliance Grant | 13,053.00 | 7,970.00 | 10,442.57 | | 3,610.43 | 6,970.00 |
| Covid-19 Board of Health | | 19,205.00 | | | | 19,205.00 |
| Body Armor | | 3,857.38 | 3,857.38 | | | - |
| Kids Recreation Trust Fund | | 42,000.00 | | | | 42,000.00 |
| Clean Communities Grant | | 28,268.86 | 28,268.86 | | | - |
| Union County Cares Act | | 361,276.57 | 150,919.80 | | | 210,356.77 |
| Union County Infrastructure Grant | | 50,000.00 | 50,000.00 | | | - |
| Greening Union County | 3,500.00 | | 3,500.00 | | | - |
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| PAGE TOTALS | 16,553.00 | 535,655.71 | 270,066.51 | - | 3,610.43 | 278,531.77 |

## MUNICIPALITIES AND COUNTIES
## FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

| Grant | Balance Jan. 1, 2020 | 2020 Budget Revenue Realized | Received | Other | Cancelled | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|
| PREVIOUS PAGE TOTALS | 16,553.00 | 535,655.71 | 270,066.51 | - | 3,610.43 | 278,531.77 |
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| PAGE TOTALS | 16,553.00 | 535,655.71 | 270,066.51 | - | 3,610.43 | 278,531.77 |

Sheet 10.1

## MUNICIPALITIES AND COUNTIES
## FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

| Grant | Balance Jan. 1, 2020 | 2020 Budget Revenue Realized | Received | Other | Cancelled | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|
| PREVIOUS PAGE TOTALS | 16,553.00 | 535,655.71 | 270,066.51 | - | 3,610.43 | 278,531.77 |
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| TOTALS | 16,553.00 | 535,655.71 | 270,066.51 | - | 3,610.43 | 278,531.77 |

Sheet 10
Totals

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance Jan. 1, 2020 | Transferred from 2020 Budget Appropriations | | Expended | Other | Cancelled | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|
| | | Budget | Appropriation By 40A:4-87 | | | | |
| Recycling Tonnage Grant | - | 23,077.90 | | 23,077.90 | | | - |
| Municipal Alliance | 6,176.86 | 9,962.50 | | 4,006.43 | | 3,610.43 | 8,522.50 |
| Body Armor | 4,461.78 | 3,857.38 | | | | | 8,319.16 |
| Covid-19 Board of Health | | | 19,205.00 | 11,127.11 | | | 8,077.89 |
| Drunk Driving Enforcement | 10,453.19 | | | 2,342.06 | | | 8,111.13 |
| Kids Recreation | | | 42,000.00 | | | | 42,000.00 |
| Clean Communities | | | 28,268.86 | 24,401.48 | | | 3,867.38 |
| Recycling Enhancement | 9,605.00 | | | | | | 9,605.00 |
| Union County Infrastructure | | | 50,000.00 | | | | 50,000.00 |
| Union County CARES | | | 361,276.57 | 150,919.80 | | | 210,356.77 |
| | | | | | | | - |
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| PAGE TOTALS | 30,696.83 | 36,897.78 | 500,750.43 | 215,874.78 | - | 3,610.43 | 348,859.83 |

Sheet 11.1

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance Jan. 1, 2020 | Transferred from 2020 Budget Appropriations | | Expended | Other | Cancelled | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|
| | | Budget | Appropriation By 40A:4-87 | | | | |
| PREVIOUS PAGE TOTALS | 30,696.83 | 36,897.78 | 500,750.43 | 215,874.78 | - | 3,610.43 | 348,859.83 |
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| PAGE TOTALS | 30,696.83 | 36,897.78 | 500,750.43 | 215,874.78 | - | 3,610.43 | 348,859.83 |

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance Jan. 1, 2020 | Transferred from 2020 Budget Appropriations | | Expended | Other | Cancelled | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|
| | | Budget | Appropriation By 40A:4-87 | | | | |
| PREVIOUS PAGE TOTALS | 30,696.83 | 36,897.78 | 500,750.43 | 215,874.78 | - | 3,610.43 | 348,859.83 |
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| PAGE TOTALS | 30,696.83 | 36,897.78 | 500,750.43 | 215,874.78 | - | 3,610.43 | 348,859.83 |

Sheet 11.2

Sheet 11
Totals

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance Jan. 1, 2020 | Transferred from 2020 Budget Appropriations | | Expended | Other | Cancelled | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|
| | | Budget | Appropriation By 40A:4-87 | | | | |
| PREVIOUS PAGE TOTALS | 30,696.83 | 36,897.78 | 500,750.43 | 215,874.78 | - | 3,610.43 | 348,859.83 |
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| TOTALS | 30,696.83 | 36,897.78 | 500,750.43 | 215,874.78 | - | 3,610.43 | 348,859.83 |

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance Jan. 1, 2020 | Transferred from 2020 Budget Appropriations | | Received | Other | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|
| | | Budget | Appropriation By 40A:4-87 | | | |
| PREVIOUS PAGE TOTALS | - | - | - | - | - | - |
| | | | | | | - |
| Recycling Tonnage | 23,077.90 | | | | (23,077.90) | - |
| | | | | | | - |
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| TOTALS | 23,077.90 | - | - | - | (23,077.90) | - |

Sheet 12
Totals

# *LOCAL DISTRICT SCHOOL TAX

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | xxxxxxxxxxx | |
| School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) | xxxxxxxxxxx | |
| Levy School Year July 1, 2020 - June 30, 2021 | xxxxxxxxxxx | |
| Levy Calendar Year 2020 | xxxxxxxxxxx | 34,024,873.00 |
| Paid | 34,024,873.00 | xxxxxxxxxx |
| Balance - December 31, 2020 | xxxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | - | xxxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021) | | xxxxxxxxxx |
| | 34,024,873.00 | 34,024,873.00 |

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

# Must include unpaid requisitions.

# MUNICIPAL OPEN SPACE TAX

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxxxx | |
| | | |
| 2020 Levy | xxxxxxxxxxx | |
| | | |
| Interest Earned | xxxxxxxxxxx | |
| | | |
| Expenditures | | xxxxxxxxxx |
| | | |
| Balance - December 31, 2020 | | xxxxxxxxxx |
| # Must include unpaid requisitions. | - | - |

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | xxxxxxxxxxx | |
| School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) | xxxxxxxxxxx | |
| Levy School Year July 1, 2020 - June 30, 2021 | xxxxxxxxxxx | |
| Levy Calendar Year 2020 | xxxxxxxxxxx | |
| Paid | | xxxxxxxxxx |
| Balance - December 31, 2020 | xxxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | - | xxxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021) | | xxxxxxxxxx |
| # Must include unpaid requisitions. | - | - |

# REGIONAL HIGH SCHOOL TAX

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | xxxxxxxxxxx | |
| School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) | xxxxxxxxxxx | |
| Levy School Year July 1, 2020 - June 30, 2021 | xxxxxxxxxxx | |
| Levy Calendar Year 2020 | xxxxxxxxxxx | |
| Paid | | xxxxxxxxxx |
| Balance - December 31, 2020 | xxxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | - | xxxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021) | | xxxxxxxxxx |
| # Must include unpaid requisitions. | - | - |

# COUNTY TAXES PAYABLE

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxxxx | xxxxxxxxxx |
| County Taxes | xxxxxxxxxxx | |
| Due County for Added and Omitted Taxes | xxxxxxxxxxx | |
| | | |
| 2020 Levy : | xxxxxxxxxxx | xxxxxxxxxx |
| General County | xxxxxxxxxxx | 13,953,057.48 |
| County Library | xxxxxxxxxxx | |
| County Health | xxxxxxxxxxx | |
| County Open Space Preservation | xxxxxxxxxxx | 429,223.40 |
| Due County for Added and Omitted Taxes | xxxxxxxxxxx | 48,718.93 |
| Paid | 14,430,999.81 | xxxxxxxxxx |
| Balance - December 31, 2020 | xxxxxxxxxxx | xxxxxxxxxx |
| County Taxes | | xxxxxxxxxx |
| Due County for Added and Omitted Taxes | - | xxxxxxxxxx |
| | 14,430,999.81 | 14,430,999.81 |

# SPECIAL DISTRICT TAXES

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxxxx | |
| 2020 Levy: (List Each Type of District Tax Separately - see Footnote) | xxxxxxxxxxx | xxxxxxxxxx |
| Fire - | xxxxxxxxxxx | xxxxxxxxxx |
| Sewer - | xxxxxxxxxxx | xxxxxxxxxx |
| Water - | xxxxxxxxxxx | xxxxxxxxxx |
| Garbage - | xxxxxxxxxxx | xxxxxxxxxx |
| | xxxxxxxxxxx | xxxxxxxxxx |
| | xxxxxxxxxxx | xxxxxxxxxx |
| | xxxxxxxxxxx | xxxxxxxxxx |
| Total 2020 Levy | xxxxxxxxxxx | - |
| Paid | | xxxxxxxxxx |
| Balance - December 31, 2020 | - | xxxxxxxxxx |
| | - | - |

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

# STATEMENT OF GENERAL BUDGET REVENUES 2020

| Source | Budget -01 | Realized -02 | Excess or Deficit* -03 |
|---|---|---|---|
| Surplus Anticipated | 2,160,000.00 | 2,160,000.00 | - |
| Surplus Anticipated with Prior Written Consent of Director of Local Government | | | - |
| Miscellaneous Revenue Anticipated: | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| Adopted Budget | 3,731,655.28 | 3,765,877.02 | 34,221.74 |
| Added by N.J.S. 40A:4-87 (List on 17a) | 500,750.43 | 500,750.43 | - |
| | | | - |
| | | | - |
| Total Miscellaneous Revenue Anticipated | 4,232,405.71 | 4,266,627.45 | 34,221.74 |
| Receipts from Delinquent Taxes | 450,000.00 | 487,396.10 | 37,396.10 |
| | | | |
| Amount to be Raised by Taxation: | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| (a) Local Tax for Municipal Purposes | 17,656,131.00 | xxxxxxxxx | xxxxxxxxx |
| (b) Addition to Local District School Tax | | xxxxxxxxx | xxxxxxxxx |
| (c) Minimum Library Tax | 944,127.00 | xxxxxxxxx | xxxxxxxxx |
| Total Amount to be Raised by Taxation | 18,600,258.00 | 19,270,657.54 | 670,399.54 |
| | 25,442,663.71 | 26,184,681.09 | 742,017.38 |

# ALLOCATION OF CURRENT TAX COLLECTIONS

| | Debit | Credit |
|---|---|---|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) | xxxxxxxxx | 66,726,530.35 |
| Amount to be Raised by Taxation | xxxxxxxxx | xxxxxxxxx |
| Local District School Tax | 34,024,873.00 | xxxxxxxxx |
| Regional School Tax | - | xxxxxxxxx |
| Regional High School Tax | - | xxxxxxxxx |
| County Taxes | 14,382,280.88 | xxxxxxxxx |
| Due County for Added and Omitted Taxes | 48,718.93 | xxxxxxxxx |
| Special District Taxes | - | xxxxxxxxx |
| Municipal Open Space Tax | - | xxxxxxxxx |
| Reserve for Uncollected Taxes | xxxxxxxxx | 1,000,000.00 |
| Deficit in Required Collection of Current Taxes (or) | xxxxxxxxx | - |
| Balance for Support of Municipal Budget (or) | 19,270,657.54 | xxxxxxxxx |
| *Excess Non-Budget Revenue (see footnote) | | xxxxxxxxx |
| *Deficit Non-Budget Revenue (see footnote) | xxxxxxxxx | |
| | 67,726,530.35 | 67,726,530.35 |

*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 REVENUES 2020

**(Continued)**

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

| Source | Budget | Realized | Excess or Deficit |
|---|---|---|---|
| | | | |
| Clean Communities | 28,268.86 | 28,268.86 | - |
| Union County Infrastructure | 50,000.00 | 50,000.00 | - |
| Union County CARES | 361,276.57 | 361,276.57 | - |
| COVID Board of Health | 19,205.00 | 19,205.00 | - |
| Kids Recreation Trust Fund | 42,000.00 | 42,000.00 | - |
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| PAGE TOTALS | 500,750.43 | 500,750.43 | - |

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: Terance O'Neill

# STATEMENT OF GENERAL BUDGET REVENUES 2020

**(Continued)**

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

| Source | Budget | Realized | Excess or Deficit |
|---|---|---|---|
| PREVIOUS PAGE TOTALS | 500,750.43 | 500,750.43 | - |
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| PAGE TOTALS | 500,750.43 | 500,750.43 | - |

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: ______________________

# STATEMENT OF GENERAL BUDGET REVENUES 2020
**(Continued)**

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

| Source | Budget | Realized | Excess or Deficit |
|---|---|---|---|
| PREVIOUS PAGE TOTALS | 500,750.43 | 500,750.43 | - |
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| PAGE TOTALS | 500,750.43 | 500,750.43 | - |

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: _____

# STATEMENT OF GENERAL BUDGET REVENUES 2020

**(Continued)**

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

| Source | Budget | Realized | Excess or Deficit |
|---|---|---|---|
| PREVIOUS PAGE TOTALS | 500,750.43 | 500,750.43 | - |
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| | | - | - |
| PAGE TOTALS | 500,750.43 | 500,750.43 | - |

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: _____

# STATEMENT OF GENERAL BUDGET REVENUES 2020
(Continued)

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

| Source | Budget | Realized | Excess or Deficit |
|---|---|---|---|
| PREVIOUS PAGE TOTALS | 500,750.43 | 500,750.43 | - |
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| | | - | - |
| TOTALS | 500,750.43 | 500,750.43 | - |

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: Terance O'Neill cfo@ourclark.com

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2020

| | | |
|---|---|---|
| 2020 Budget as Adopted | | 24,941,913.28 |
| 2020 Budget - Added by N.J.S. 40A:4-87 | | 500,750.43 |
| Appropriated for 2020 (Budget Statement Item 9) | | 25,442,663.71 |
| Appropriated for 2020 by Emergency Appropriation (Budget Statement Item 9) | | 500,000.00 |
| Total General Appropriations (Budget Statement Item 9) | | 25,942,663.71 |
| Add: Overexpenditures (see footnote) | | |
| Total Appropriations and Overexpenditures | | 25,942,663.71 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] | 22,858,435.64 | |
| Paid or Charged - Reserve for Uncollected Taxes | 1,000,000.00 | |
| Reserved | 1,964,228.07 | |
| Total Expenditures | | 25,822,663.71 |
| Unexpended Balances Canceled (see footnote) | | 120,000.00 |

**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)

| | | |
|---|---|---|
| 2020 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 2020 OPERATION

## CURRENT FUND

| | Debit | Credit |
|---|---|---|
| Excess of Anticipated Revenues: | xxxxxxxxx | xxxxxxxxx |
| Miscellaneous Revenues anticipated | xxxxxxxxx | 34,221.74 |
| Delinquent Tax Collections | xxxxxxxxx | 37,396.10 |
| | xxxxxxxxx | |
| Required Collection of Current Taxes | xxxxxxxxx | 670,399.54 |
| Unexpended Balances of 2020 Budget Appropriations | xxxxxxxxx | 120,000.00 |
| Miscellaneous Revenue Not Anticipated | xxxxxxxxx | 213,233.28 |
| Miscellaneous Revenue Not Anticipated: | | |
| Proceeds of Sale of Foreclosed Property (Sheet 27) | xxxxxxxxx | - |
| Payments in Lieu of Taxes on Real Property | xxxxxxxxx | |
| Sale of Municipal Assets | xxxxxxxxx | |
| Unexpended Balances of 2019 Appropriation Reserves | xxxxxxxxx | 1,135,643.51 |
| Prior Years Interfunds Returned in 2020 | xxxxxxxxx | |
| | xxxxxxxxx | |
| | | |
| | xxxxxxxxx | |
| | xxxxxxxxx | |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) | xxxxxxxxx | xxxxxxxxx |
| Balance - January 1, 2020 | - | xxxxxxxxx |
| Balance - December 31, 2020 | xxxxxxxxx | - |
| Deficit in Anticipated Revenues: | xxxxxxxxx | xxxxxxxxx |
| Miscellaneous Revenues Anticipated | - | xxxxxxxxx |
| Delinquent Tax Collections | - | xxxxxxxxx |
| | | xxxxxxxxx |
| Required Collection on Current Taxes | - | xxxxxxxxx |
| Interfund Advances Originating in 2020 | | xxxxxxxxx |
| Return of prior year revenues | 3,766.67 | xxxxxxxxx |
| | | xxxxxxxxx |
| | | |
| | | |
| | | |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| Deficit Balance - To Trial Balance (Sheet 3) | xxxxxxxxx | - |
| Surplus Balance - To Surplus (Sheet 21) | 2,207,127.50 | xxxxxxxxx |
| | 2,210,894.17 | 2,210,894.17 |

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source | Amount Realized |
|---|---|
| Clothing Bins | 2,200.00 |
| Administrative Fee Senior Citizens & Vets | 2,553.45 |
| Motor Vehicle Inspection Fines | 1,252.50 |
| Rental of Building | 18,192.32 |
| Scrap Metal | 9,422.79 |
| CDBG Prior Year | 11,915.24 |
| Police Off Duty | 133,272.05 |
| 2019 Environmental Grant | 20,323.20 |
| Reimbursement of Prior Expenses | 4,702.60 |
| Investors Foundation | 2,500.00 |
| Tax Collector Fees | 6,899.13 |
| **Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)** | 213,233.28 |

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source | Amount Realized |
|---|---|
| PREVIOUS PAGE TOTALS | 213,233.28 |
| **Page Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)** | 213,233.28 |

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source | Amount Realized |
|---|---|
| PREVIOUS PAGE TOTALS | 213,233.28 |
| **Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)** | 213,233.28 |

**Sheet 20 Totals**

# SURPLUS - CURRENT FUND
# YEAR - 2020

| | Debit | Credit |
|---|---|---|
| 1. Balance - January 1, 2020 | xxxxxxxxx | 4,427,011.64 |
| 2. | xxxxxxxxx | |
| 3. Excess Resulting from 2020 Operations | xxxxxxxxx | 2,207,127.50 |
| 4. Amount Appropriated in the 2020 Budget - Cash | 2,160,000.00 | xxxxxxxxx |
| 5. Amount Appropriated in 2020 Budget - with Prior Written-Consent of Director of Local Government Services | - | xxxxxxxxx |
| 6. | | xxxxxxxxx |
| 7. Balance - December 31, 2020 | 4,474,139.14 | xxxxxxxxx |
| | 6,634,139.14 | 6,634,139.14 |

## ANALYSIS OF BALANCE DECEMBER 31, 2020
## (FROM CURRENT FUND - TRIAL BALANCE)

| | | |
|---|---|---|
| Cash | | 8,081,109.09 |
| Investments | | |
| | | |
| Sub Total | | 8,081,109.09 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 3,608,136.39 |
| Cash Surplus | | 4,472,972.70 |
| Deficit in Cash Surplus | | |
| Other Assets Pledged to Surplus:* | | |
| (1) Due from State of N.J. Senior Citizens and Veterans Deduction | 1,166.44 | |
| Deferred Charges # | | |
| Cash Deficit # | | |
| | | |
| | | |
| | | |
| | | |
| Total Other Assets | | 1,166.44 |
| | | 4,474,139.14 |

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 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 - 2020 LEVY

| | | | | |
|---|---|---|---|---|
| 1. | Amount of Levy as per Duplicate (Analysis) # | | | $ 67,012,623.86 |
| | or | | | |
| | (Abstract of Ratables) | | | $ |
| 2. | Amount of Levy Special District Taxes | | | $ |
| 3. | Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq. | | | $ |
| 4. | Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq. | | | $ 226,934.81 |
| 5a. | Subtotal 2020 Levy | $ 67,239,558.67 | | |
| 5b. | Reductions due to tax appeals ** | $ | | |
| 5c. | Total 2020 Tax Levy | | | $ 67,239,558.67 |
| 6. | Transferred to Tax Title Liens | | | $ 857.03 |
| 7. | Transferred to Foreclosed Property | | | $ |
| 8. | Remitted, Abated or Canceled | | | $ 49,376.85 |
| 9. | Discount Allowed | | | $ |
| 10. | Collected in Cash: In 2019 | | $ 399,394.41 | |
| | In 2020 * | | $ 66,200,032.52 | |
| | Homestead Benefit Credit | | $ | |
| | State's Share of 2020 Senior Citizens and Veterans Deductions Allowed | | $ 127,103.42 | |
| | Total To Line 14 | | $ 66,726,530.35 | |
| 11. | Total Credits | | | $ 66,776,764.23 |
| 12. | Amount Outstanding December 31, 2020 | | | $ 462,794.44 |

13. Percentage of Cash Collections to Total 2020 Levy, (Item 10 divided by Item 5c) is **99.23%**

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

14. Calculation of Current Taxes Realized in Cash:

| | |
|---|---|
| Total of Line 10 | $ 66,726,530.35 |
| Less: Reserve for Tax Appeals Pending State Division of Tax Appeals | $ |
| To Current Taxes Realized in Cash (Sheet 17) | $ 66,726,530.35 |

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 2020 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 2020

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) | $ 66,726,530.35 |
| *LESS*: Proceeds from Accelerated Tax Sale | |
| **Net Cash Collected** | $ 66,726,530.35 |
| Line 5c (sheet 22) Total 2020 Tax Levy | $ 67,239,558.67 |
| Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is | 99.24% |

**(2) Utilizing Tax Levy Sale**

| | |
|---|---|
| Total of Line 10 Collected in Cash (sheet 22) | $ 66,726,530.35 |
| *LESS*: Proceeds from Tax Levy Sale (excluding premium) | |
| **Net Cash Collected** | $ 66,726,530.35 |
| Line 5c (sheet 22) Total 2020 Tax Levy | $ 67,239,558.67 |
| Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is | 99.24% |

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

| | Debit | Credit |
|---|---|---|
| 1. Balance - January 1, 2020 | xxxxxxxxx | xxxxxxxxx |
| Due From State of New Jersey | 1,735.62 | xxxxxxxxx |
| Due To State of New Jersey | xxxxxxxxx | |
| 2. Sr. Citizens Deductions Per Tax Billings | 22,000.00 | xxxxxxxxx |
| 3. Veterans Deductions Per Tax Billings | 109,500.00 | xxxxxxxxx |
| 4. Deductions Allowed By Tax Collector | 3,250.00 | xxxxxxxxx |
| 5. Deductions Allowed By Tax Collector 2019 Taxes | - | |
| 6. | | |
| 7. Deductions Disallowed By Tax Collector | xxxxxxxxx | 7,646.58 |
| 8. Deductions Disallowed By Tax Collector Prior Taxes | xxxxxxxxx | |
| 9. Received in Cash from State | xxxxxxxxx | 127,672.60 |
| 10. | | |
| 11. | | |
| 12. Balance - December 31, 2020 | xxxxxxxxx | xxxxxxxxx |
| Due From State of New Jersey | xxxxxxxxx | 1,166.44 |
| Due To State of New Jersey | - | xxxxxxxxx |
| | 136,485.62 | 136,485.62 |

Calculation of Amount to be included on Sheet 22, Item 10 -
2020 Senior Citizens and Veterans Deductions Allowed

| | |
|---|---|
| Line 2 | 22,000.00 |
| Line 3 | 109,500.00 |
| Line 4 | 3,250.00 |
| Sub - Total | 134,750.00 |
| Less: Line 7 | 7,646.58 |
| To Item 10, Sheet 22 | 127,103.42 |

# 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, 2020 | | xxxxxxxxxx | 698,397.58 |
| Taxes Pending Appeals | 698,397.58 | xxxxxxxxxx | xxxxxxxxx |
| Interest Earned on Taxes Pending Appeals | | xxxxxxxxxx | xxxxxxxxx |
| Contested Amount of 2020 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) | | 17,476.54 | xxxxxxxxx |
| Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest) | | | xxxxxxxxx |
| | | | |
| Balance - December 31, 2020 | | 680,921.04 | xxxxxxxxx |
| Taxes Pending Appeals* | 680,921.04 | xxxxxxxxx | xxxxxxxxx |
| Interest Earned on Taxes Pending Appeals | | xxxxxxxxx | xxxxxxxxx |
| | | 698,397.58 | 698,397.58 |

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2020

Loretta Caliguire lcaliguire@ourclark.com
Signature of Tax Collector

T-8348
License #

1/13/2021
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | Debit | Credit |
|---|---|---|---|
| 1. Balance - January 1, 2020 | | 503,730.96 | xxxxxxxxx |
| A. Taxes | 481,554.57 | xxxxxxxxx | xxxxxxxxx |
| B. Tax Title Liens | 22,176.39 | xxxxxxxxx | xxxxxxxxx |
| 2. Canceled: | | xxxxxxxxx | xxxxxxxxx |
| A. Taxes | | xxxxxxxxx | |
| B. Tax Title Liens | | xxxxxxxxx | |
| 3. Transferred to Foreclosed Tax Title Liens: | | xxxxxxxxx | xxxxxxxxx |
| A. Taxes | | xxxxxxxxx | |
| B. Tax Title Liens | | xxxxxxxxx | |
| 4. Added Taxes | | 5,841.53 | xxxxxxxxx |
| 5. Added Tax Title Liens | | | xxxxxxxxx |
| 6. Adjustment between Taxes (Other than current year) and Tax Title Liens; | | xxxxxxxxx | |
| A. Taxes - Transfers to Tax Title Liens | | xxxxxxxxx | (1) |
| B. Tax Title Liens - Transfers from Taxes | | (1) - | xxxxxxxxx |
| 7. Balance Before Cash Payments | | xxxxxxxxx | 509,572.49 |
| 8. Totals | | 509,572.49 | 509,572.49 |
| 9. Balance Brought Down | | 509,572.49 | xxxxxxxxx |
| 10. Collected: | | xxxxxxxxx | 487,396.10 |
| A. Taxes | 487,396.10 | xxxxxxxxx | xxxxxxxxx |
| B. Tax Title Liens | - | xxxxxxxxx | xxxxxxxxx |
| 11. Interest and Costs - 2020 Tax Sale | | | xxxxxxxxx |
| 12. 2020 Taxes Transferred to Liens | | 857.03 | xxxxxxxxx |
| 13. 2020 Taxes | | 462,794.44 | xxxxxxxxx |
| 14. Balance - December 31, 2020 | | xxxxxxxxx | 485,827.86 |
| A. Taxes | 462,794.44 | xxxxxxxxx | xxxxxxxxx |
| B. Tax Title Liens | 23,033.42 | xxxxxxxxx | xxxxxxxxx |
| 15. Totals | | 973,223.96 | 973,223.96 |

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **95.65%**

17. Item No.14 multiplied by percentage shown above is **464,694.35** and represents the maximum amount that may be anticipated in 2021.

(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, 2020 | | xxxxxxxxx |
| 2. Foreclosed or Deeded in 2020 | xxxxxxxxx | xxxxxxxxx |
| 3. Tax Title Liens | - | xxxxxxxxx |
| 4. Taxes Receivable | - | xxxxxxxxx |
| 5A. | | xxxxxxxxx |
| 5B. | xxxxxxxxx | |
| 6. Adjustment to Assessed Valuation | | xxxxxxxxx |
| 7. Adjustment to Assessed Valuation | xxxxxxxxx | |
| 8. Sales | xxxxxxxxx | xxxxxxxxx |
| 9. Cash * | xxxxxxxxx | |
| 10. Contract | xxxxxxxxx | |
| 11. Mortgage | xxxxxxxxx | |
| 12. Loss on Sales | xxxxxxxxx | |
| 13. Gain on Sales | | xxxxxxxxx |
| 14. Balance - December 31, 2020 | xxxxxxxxx | - |
| | - | - |

## CONTRACT SALES

| | Debit | Credit |
|---|---|---|
| 15. Balance - January 1, 2020 | | xxxxxxxxx |
| 16. 2020 Sales from Foreclosed Property | | xxxxxxxxx |
| 17. Collected* | xxxxxxxxx | |
| 18. | xxxxxxxxx | |
| 19. Balance - December 31, 2020 | xxxxxxxxx | - |
| | - | - |

## MORTGAGE SALES

| | Debit | Credit |
|---|---|---|
| 20. Balance - January 1, 2020 | | xxxxxxxxx |
| 21. 2020 Sales from Foreclosed Property | | xxxxxxxxx |
| 22. Collected* | xxxxxxxxx | |
| 23. | xxxxxxxxx | |
| 24. Balance - December 31, 2020 | xxxxxxxxx | - |
| | - | - |

Analysis of Sale of Property: $ - 
* Total Cash Collected in 2020

Realized in 2020 Budget _____

To Results of Operation (Sheet 19) - 

# DEFERRED CHARGES
## - MANDATORY CHARGES ONLY -
## CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

| Caused By | Amount Dec. 31, 2019 per Audit Report | Amount in 2020 Budget | Amount Resulting from 2020 | Balance as at Dec. 31, 2020 |
|---|---|---|---|---|
| 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

| | Date | Purpose | Amount |
|---|---|---|---|
| 1. | | | $ |
| 2. | | | $ |
| 3. | | | $ |
| 4. | | | $ |
| 5. | | | $ |

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

| | In Favor of | On Account of | Date Entered | Amount | Appropriated for in Budget of Year 2021 |
|---|---|---|---|---|---|
| 1. | | | | $ | |
| 2. | | | | $ | |
| 3. | | | | $ | |
| 4. | | | | $ | |

**N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -** TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

| Date | Purpose | Amount Authorized | Not Less Than 1/5 of Amount Authorized* | Balance Dec. 31, 2019 | REDUCED IN 2020 | | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|
| | | | | | By 2020 Budget | Canceled By Resolution | |
| 2/18/2020 | Revaluation of Real Property | 500,000.00 | 100,000.00 | - | - | - | 500,000.00 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
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| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | Totals | 500,000.00 | 100,000.00 | - | - | - | 500,000.00 |

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

Terance O'Neill cfo@ourclark.com
Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2020' must be entered here and then raised in the 2021 budget.

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

| Date | Purpose | Amount Authorized | Not Less Than 1/3 of Amount Authorized* | Balance Dec. 31, 2019 | REDUCED IN 2020 | | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|
| | | | | | By 2020 Budget | Canceled By Resolution | |
| | | | | | | | - |
| | | | | | | | - |
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| | | | | | | | - |
| | | | | | | | - |
| | Totals | - | - | - | - | - | - |

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

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2020' must be entered here and then raised in the 2021 budget.

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR BONDS

## GENERAL CAPITAL BONDS

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | 24,600,000.00 | |
| Issued | xxxxxxxxx | | |
| Paid | 1,950,000.00 | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | 22,650,000.00 | xxxxxxxxx | |
| | 24,600,000.00 | 24,600,000.00 | |
| 2021 Bond Maturities - General Capital Bonds | | | $ 2,150,000.00 |
| 2021 Interest on Bonds* | | $ 528,000.00 | |

## ASSESSMENT SERIAL BONDS

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Bond Maturities - Assessment Bonds | | | $ |
| 2021 Interest on Bonds* | | $ | |
| Total "Interest on Bonds - Debt Service" (*Items) | | | $ 528,000.00 |

## LIST OF BONDS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | - | - | | |

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS

## _____ LOAN

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| Refunded | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | | $ |
| Total 2021 Debt Service for | Loan | | $ - |

## _____ LOAN

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | | $ |
| Total 2021 Debt Service for | LOAN | | $ - |

## LIST OF LOANS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | - | - | | |

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS

## _____ LOAN

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| Refunded | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | | $ |
| Total 2021 Debt Service for _____ Loan | | | $ - |

## _____ LOAN

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | | $ |
| Total 2021 Debt Service for _____ Loan | | | $ - |

## LIST OF LOANS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | - | - | | |

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS

## _____ LOAN

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| Refunded | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | | $ |
| Total 2021 Debt Service for _____ Loan | | | $ - |

## _____ LOAN

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | | $ |
| Total 2021 Debt Service for _____ Loan | | | $ - |

## LIST OF LOANS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | - | - | | |

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Bond Maturities - Term Bonds | | $ | |
| 2021 Interest on Bonds | | $ | |

## TYPE I SCHOOL SERIAL BONDS

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Interest on Bonds* | | $ | |
| 2021 Bond Maturities - Serial Bonds | | | $ |
| Total "Interest on Bonds - Type I School Debt Service" (*Items) | | | $ - |

## LIST OF BONDS ISSUED DURING 2020

| Purpose | 2021 Maturity -01 | Amount Issued -02 | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| Total | - | - | | |

## 2021 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

| | | Outstanding Dec. 31, 2020 | 2021 Interest Requirement |
|---|---|---|---|
| 1. | Emergency Notes | $ | $ |
| 2. | Special Emergency Notes | $ 500,000.00 | $ 5,000.00 |
| 3. | Tax Anticipation Notes | $ | $ |
| 4. | Interest on Unpaid State & County Taxes | $ | $ |
| 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, 2020 | Date of Maturity | Rate of Interest | 2021 Budget Requirements | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest ** | |
| | | | | | | | | |
| Public Safety Building | 2,137,500.00 | 12/3/2020 | 2,137,500.00 | 12/02/21 | 1.0000% | - | 21,375.00 | 12/02/21 |
| 2020 Capital Roads | 712,500.00 | 12/3/2020 | 712,500.00 | 12/02/21 | 1.0000% | - | 7,125.00 | 12/02/21 |
| Improvements to Parks and Recreation | 190,000.00 | 12/3/2020 | 190,000.00 | 12/02/21 | 1.0000% | - | 1,900.00 | 12/02/21 |
| Gym Floor Replacement | 380,000.00 | 12/3/2020 | 380,000.00 | 12/02/21 | 1.0000% | - | 3,800.00 | 12/02/21 |
| Fire Department Equipment | 380,000.00 | 12/3/2020 | 380,000.00 | 12/02/21 | 1.0000% | - | 3,800.00 | 12/02/21 |
| 2020 Capital Roads Phase II | 400,000.00 | 12/3/2020 | 400,000.00 | 12/02/21 | 1.0000% | - | 4,000.00 | 12/02/21 |
| Replacement of TV-36 System | 380,000.00 | 12/3/2020 | 380,000.00 | 12/02/21 | 1.0000% | - | 3,800.00 | 12/02/21 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Page Totals | 4,580,000.00 | | 4,580,000.00 | | | - | 45,800.00 | |

**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 2018 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2021 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, 2020 | Date of Maturity | Rate of Interest | 2021 Budget Requirements | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest ** | |
| PREVIOUS PAGE TOTALS | 4,580,000.00 | | 4,580,000.00 | | | - | 45,800.00 | |
| | | | | | | | | |
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| | | | | | | | | |
| PAGE TOTALS | 4,580,000.00 | | 4,580,000.00 | | | - | 45,800.00 | |

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 2018 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2021 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, 2020 | Date of Maturity | Rate of Interest | 2021 Budget Requirements | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest ** | |
| PREVIOUS PAGE TOTALS | 4,580,000.00 | | 4,580,000.00 | | | - | 45,800.00 | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| PAGE TOTALS | 4,580,000.00 | | 4,580,000.00 | | | - | 45,800.00 | |

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.

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 2021 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, 2020 | Date of Maturity | Rate of Interest | 2021 Budget Requirements | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest ** | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| Total | | | - | - | | - | - | |

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

Assessment Notes with an original date of issue of 2018 or prior must be appropriated in full in the 2021 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, 2020 | 2021 Budget Requirements | |
|---|---|---|---|
| | | For Principal | For Interest/Fees |
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| 11. | | | |
| 12. | | | |
| 13. | | | |
| 14. | | | |
| Total | - | - | - |

**(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, 2020 | | 2020 Authorizations | Other | Expended | Authorizations Canceled | Balance - December 31, 2020 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| 04-04 William Robifnson Historic Trust | 19,115.32 | | | | | | 19,115.32 | - |
| 15-18 Acquisition of Equipment | 6,341.92 | | | | 6,341.92 | | - | - |
| 19-06 Downtown Village | 9,421.95 | | | | 1,050.00 | | 8,371.95 | - |
| 16-07 2016 Road Program | 8,443.23 | | | | | | 8,443.23 | - |
| 17-01 Soccer Field - Bartell Park | 115,301.38 | | | | | | 115,301.38 | - |
| 17-21 Bucket Truck - Public Works | 1,733.00 | | | | | | 1,733.00 | - |
| 17-20 Turf Athletic Field | - | 116,819.59 | | | 35,352.72 | | - | 81,466.87 |
| 18-05 Fire Department Equipment | 550.90 | | | | | | 550.90 | - |
| 18-07 2018 Capital Roads | 233,141.30 | | | | 25,202.88 | | 207,938.42 | - |
| 18-14 Improvement of Lake Avenue | 62,613.72 | | | | | | 62,613.72 | - |
| 18-20 Public Works Equipment | - | 4,096.19 | | | | | - | 4,096.19 |
| 19-11 2019 Capital Road Program | 153,154.78 | | | 68,082.77 | | | 221,237.55 | - |
| 19-13 Imp. To Meadow Road | 36,084.88 | | | | 31,395.68 | | 4,689.20 | - |
| 19-16/21 Public Safety Building | | 822,666.11 | 800,000.00 | | 1,621,966.17 | | 699.94 | - |
| 19-21 Traffic Lights & Ancillary | 3,110.83 | | | | | | 3,110.83 | - |
| 19-24 Turnout Gear & Computer Upgrade | 17,040.66 | | | | 13,430.04 | | 3,610.62 | - |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Page Total | 666,053.87 | 943,581.89 | 800,000.00 | 68,082.77 | 1,734,739.41 | - | 657,416.06 | 85,563.06 |

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, 2020 | | 2020 Authorizations | Other | Expended | Authorizations Canceled | Balance - December 31, 2020 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| **PREVIOUS PAGE TOTALS** | 666,053.87 | 943,581.89 | 800,000.00 | 68,082.77 | 1,734,739.41 | - | 657,416.06 | 85,563.06 |
| 20-11 2020 Capital Roads | | | 750,000.00 | | 685,959.41 | | 64,040.59 | - |
| 20-12 Imp. To Parks and Recreation | | | 200,000.00 | | 62,399.05 | | 137,600.95 | - |
| 20-15 Gym Floor Replacement | | | 400,000.00 | | 400,000.00 | | - | - |
| 20-15 Fire Department Equipment | | | 400,000.00 | | 399,025.80 | | 974.20 | - |
| 20-18 2020 Capital Roads | | | 750,000.00 | | 32,402.73 | | 717,597.27 | - |
| 20-19 Replacement of TV-36 | | | 400,000.00 | | 330,558.16 | | 69,441.84 | - |
| PAGE TOTALS | 666,053.87 | 943,581.89 | 3,700,000.00 | 68,082.77 | 3,645,084.56 | - | 1,647,070.91 | 85,563.06 |

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, 2020 | | 2020 Authorizations | Other | Expended | Authorizations Canceled | Balance - December 31, 2020 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| **PREVIOUS PAGE TOTALS** | 666,053.87 | 943,581.89 | 3,700,000.00 | 68,082.77 | 3,645,084.56 | - | 1,647,070.91 | 85,563.06 |
| PAGE TOTALS | 666,053.87 | 943,581.89 | 3,700,000.00 | 68,082.77 | 3,645,084.56 | - | 1,647,070.91 | 85,563.06 |

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, 2020 | | 2020 Authorizations | Other | Expended | Authorizations Canceled | Balance - December 31, 2020 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| **PREVIOUS PAGE TOTALS** | 666,053.87 | 943,581.89 | 3,700,000.00 | 68,082.77 | 3,645,084.56 | - | 1,647,070.91 | 85,563.06 |
| GRAND TOTALS | 666,053.87 | 943,581.89 | 3,700,000.00 | 68,082.77 | 3,645,084.56 | - | 1,647,070.91 | 85,563.06 |

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

Sheet 35 Totals

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | 3,853.50 |
| Received from 2020 Budget Appropriation * | xxxxxxxxx | 250,000.00 |
| | xxxxxxxxx | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxxx | |
| | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxxx | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| Appropriated to Finance Improvement Authorizations | 168,500.00 | xxxxxxxxx |
| | | xxxxxxxxx |
| Balance - December 31, 2020 | 85,353.50 | xxxxxxxxx |
| | 253,853.50 | 253,853.50 |

*The full amount of the 2020 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | |
| Received from 2020 Budget Appropriation * | xxxxxxxxx | |
| Received from 2020 Emergency Appropriation * | xxxxxxxxx | |
| | | |
| | | xxxxxxxxx |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxx |
| | | xxxxxxxxx |
| Balance - December 31, 2020 | - | xxxxxxxxx |
| | - | - |

***The full amount of the 2020 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.**

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2020 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 2020 or Prior Years |
|---|---|---|---|---|
| Public Safety Building | 800,000.00 | 760,000.00 | 40,000.00 | |
| 2020 Capital Roads | 750,000.00 | 712,500.00 | 37,500.00 | |
| Imp. To Parks and Recreation | 200,000.00 | 190,000.00 | 10,000.00 | |
| Gym Floor Replacement | 400,000.00 | 380,000.00 | 20,000.00 | |
| Fire Department Equipment | 400,000.00 | 380,000.00 | 20,000.00 | |
| 2020 Capital Roads (Grant $329,000) | 750,000.00 | 400,000.00 | 21,000.00 | 329,000.00 |
| Replacement of TV-36 | 400,000.00 | 380,000.00 | 20,000.00 | |
| | - | | | |
| | - | | | |
| | - | | | |
| Total | 3,700,000.00 | 3,202,500.00 | 168,500.00 | 329,000.00 |

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 - 2020

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | 9,659.68 |
| Premium on Sale of Bonds | xxxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxxx | |
| Contribution - Soccer Club | | 40,000.00 |
| Contribution - Little League | | 5,000.00 |
| Premium on Notes Issued | | 23,215.60 |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxx |
| Appropriated to 2020 Budget Revenue | | xxxxxxxxx |
| Balance - December 31, 2020 | 77,875.28 | xxxxxxxxx |
| | 77,875.28 | 77,875.28 |

## MUNICIPALITIES ONLY

# IMPORTANT !!

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

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

---

A.

1. Total Tax Levy for the Year 2020 was $ 67,239,558.67
2. Amount of Item 1 Collected in 2020 (*) $ 66,726,530.35
3. Seventy (70) percent of Item 1 $ 47,067,691.07

(*) Including prepayments and overpayments applied.

---

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2020?

   Answer YES or NO **Yes**

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2020?

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

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

---

C. Does the appropriation required to be included in the 2021 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO **No**

---

D.

1. Cash Deficit 2019 $ -
2. 4% of 2019 Tax Levy for all purposes: Levy -- $ _____ = $ _____
3. Cash Deficit 2020 $ -
4. 4% of 2020 Tax Levy for all purposes: Levy -- $ _____ = $ _____

---

E.

| Unpaid | 2019 | 2020 | Total |
|---|---|---|---|
| 1. State Taxes | $ | $ | $ - |
| 2. County Taxes | $ | $ - | $ - |
| 3. Amounts due Special Districts | $ | $ - | $ - |
| 4. Amount due School Districts for School Tax | $ | $ - | $ - |

# 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 2020, 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 FUND
## AS AT DECEMBER 31, 2020
### Operating and Capital Sections
(Separately Stated)

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

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| Cash | 2,510,030.49 | |
| Investments | | |
| | | |
| Due from - | | |
| Due from - | | |
| | | |
| **Receivables Offset with Reserves:** | | |
| Consumer Accounts Receivable | 124,471.61 | |
| Liens Receivable | - | |
| | | |
| | | |
| | | |
| | | |
| Deferred Charges (Sheet 48) | | |
| | | |
| | | |
| | | |
| **Cash Liabilities:** | | |
| Appropriation Reserves | | 57,009.83 |
| Encumbrances Payable | | 15,407.40 |
| Accrued Interest on Bonds and Notes | | 1,167.00 |
| Due to - | | |
| Accounts Payable | | 72,832.69 |
| Sewer Overpayments | | 7.86 |
| | | |
| | | |
| Subtotal - Cash Liabilities | | 146,424.78 "C" |
| Reserve for Consumer Accounts and Lien Receivable | | 124,471.61 |
| | | |
| Fund Balance | | 2,363,605.71 |
| | | |
| Total | 2,634,502.10 | 2,634,502.10 |

(Do not crowd - add additional sheets)

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

# POST CLOSING
# TRIAL BALANCE - SEWER UTILITY FUND (cont'd)
## AS AT DECEMBER 31, 2020
### Operating and Capital Sections
(Separately Stated)

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

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| **CAPITAL SECTION:** | | |
| | | |
| Est. Proceeds Bonds and Notes Authorized | | xxxxxxxxx |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxx | - |
| | | |
| CASH | 790,890.97 | |
| | | |
| DUE FROM CURRENT FUND | | |
| FIXED CAPITAL: | | |
| COMPLETED | 1,537,628.76 | |
| AUTHORIZED AND UNCOMPLETED | | |
| PAGE TOTALS | 2,328,519.73 | - |

(Do not crowd - add additional sheets)

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

# POST CLOSING
# TRIAL BALANCE - SEWER UTILITY FUND (cont'd)
## AS AT DECEMBER 31, 2020
### Operating and Capital Sections
(Separately Stated)

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

| Title of Account | Debit | Credit |
|---|---|---|
| PREVIOUS PAGE TOTALS | 2,328,519.73 | - |
| | | |
| | | |
| | | |
| | | |
| BONDS PAYABLE | | 200,000.00 |
| LOANS PAYABLE | | - |
| CAPITAL LEASES PAYABLE | | - |
| BOND ANTICIPATION NOTES | | - |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | - |
| UNFUNDED | | - |
| CONTRACTS PAYABLE | | |
| ENCUMBRANCES | | |
| DUE TO SEWER OPERATING | | |
| RESERVE FOR AMORTIZATION | | 1,337,628.76 |
| RESERVE FOR DEFERRED AMORTIZATION | | |
| RESERVE FOR DEBT SERVICE | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| CAPITAL IMPROVEMENT FUND | | 790,890.97 |
| CAPITAL FUND BALANCE | | - |
| | | |
| TOTALS | 2,328,519.73 | 2,328,519.73 |

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

**AS AT DECEMBER 31, 2020**

| Title of Account | Debit | Credit |
|---|---|---|
| CASH | | |
| ASSESSMENT NOTES | | - |
| ASSESSMENT SERIAL BONDS | | - |
| FUND BALANCE | | - |
| TOTALS | - | - |

(Do not crowd - add additional sheets)

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

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2019 | RECEIPTS | | | | | Disbursements | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|---|
| | | Assessments and Liens | Operating Budget | | | | | |
| Assessment Serial Bond Issues: | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Assessment Bond Anticipation Note Issues: | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Other Liabilities | | | | | | | | - |
| Trust Surplus | | | | | | | | - |
| Less Assets "Unfinanced"* | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | - | - | - | - | - | - | - | - |

*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2020

## BUDGET REVENUES

| Source | Budget | Received in Cash | Excess or Deficit* |
|---|---|---|---|
| Operating Surplus Anticipated | | - | - |
| Operating Surplus Anticipated with Consent of Director of Local Government | | | - |
| Rents | 3,268,441.00 | 4,066,756.04 | 798,315.04 |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| Reserve for Debt Service | | | - |
| Capital Fund Balance | | | |
| Added by N.J.S. 40A:4-87:(List) | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | - |
| | | | - |
| Subtotal | 3,268,441.00 | 4,066,756.04 | 798,315.04 |
| Deficit (General Budget) ** | | | - |
| | 3,268,441.00 | 4,066,756.04 | 798,315.04 |

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

## STATEMENT OF BUDGET APPROPRIATIONS

| | | |
|---|---|---|
| Appropriations: | | xxxxxxxxx |
| Adopted Budget | | 3,268,441.00 |
| Added by N.J.S. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 3,268,441.00 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 3,268,441.00 |
| Deduct Expenditures: | | |
| Paid or Charged | 3,211,431.17 | |
| Reserved | 57,009.83 | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 3,268,441.00 |
| Unexpended Balance Canceled (See Footnote) | | - |

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 2020 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2020 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

## SECTION 1:

| | | |
|---|---|---|
| Revenue Realized: | xxxxxxxxx | |
| Budget Revenue (Not Including "Deficit (General Budget)") | 4,066,756.04 | |
| Miscellaneous Revenue Not Anticipated | 218,555.96 | |
| 2019 Appropriation Reserves Canceled in 2020 | 1,968.07 | |
| | | |
| | | |
| Total Revenue Realized | | 4,287,280.07 |
| Expenditures: | xxxxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxxxx | |
| Paid or Charged | 3,211,431.17 | |
| Reserved | 57,009.83 | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| | | |
| Total Expenditures | 3,268,441.00 | |
| Less: Deferred Charges Included in Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 3,268,441.00 |
| Excess | | 1,018,839.07 |
| Budget Appropriation - Surplus (General Budget)** | | |
| Remainder = Balance of Results of 2020 Operation ("Excess in Operations" - Sheet 46) | 1,018,839.07 | |
| | | |
| Deficit | | - |
| Anticipated Revenue - Deficit (General Budget)** | - | |
| Remainder = Balance of Results of 2020 Operation ("Operating Deficit - to Trial Balance" - Sheet 46) | - | |

## SECTION 2:

The following Item of '2019 Appropriation Reserves Canceled in 2020' 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 for 2019

| | | |
|---|---|---|
| 2019 Appropriation Reserves Canceled in 2020 | 1,968.07 | |
| Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '" | | |
| * Excess (Revenue Realized) | | 1,968.07 |

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

# RESULTS OF 2020 OPERATIONS - SEWER UTILITY

| | Debit | Credit |
|---|---|---|
| Excess in Anticipated Revenues | xxxxxxxxx | 798,315.04 |
| Unexpended Balances of Appropriations | xxxxxxxxx | - |
| Miscellaneous Revenues Not Anticipated | xxxxxxxxx | 218,555.96 |
| Unexpended Balances of 2019 Appropriations* | xxxxxxxxx | 1,968.07 |
| | | |
| Deficit in Anticipated Revenues | - | xxxxxxxxx |
| | | xxxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxx | - |
| Excess in Operations - to Operating Surplus | 1,018,839.07 | xxxxxxxxx |
| * See restriction in amount on Sheet 45, SECTION 2 | 1,018,839.07 | 1,018,839.07 |

# OPERATING SURPLUS - SEWER UTILITY

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | 1,644,766.64 |
| | | |
| Excess in Results of 2020 Operations | xxxxxxxxx | 1,018,839.07 |
| Amount Appropriated in the 2020 Budget - Cash | - | xxxxxxxxx |
| Amount Appropriated in 2020 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxxx |
| Surplus - Current Fund | 300,000.00 | |
| Balance - December 31, 2020 | 2,363,605.71 | xxxxxxxxx |
| | 2,663,605.71 | 2,663,605.71 |

## ANALYSIS OF BALANCE DECEMBER 31, 2020
## (FROM SEWER UTILITY - TRIAL BALANCE)

| | | |
|---|---|---|
| Cash | | 2,510,030.49 |
| Investments | | |
| Interfund Accounts Receivable | | |
| Subtotal | | 2,510,030.49 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 146,424.78 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 2,363,605.71 |
| Other Assets Pledged to Surplus:* | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | - |
| **# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.** | | 2,363,605.71 |

*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, 2019 | | $ 122,067.48 |
| Increased by: | | |
| Rents Levied | | $ 4,069,160.17 |
| Decreased by: | | |
| Collections | $ 4,066,756.04 | |
| Overpayments applied | $ | |
| Transfer to Liens | $ | |
| Other | $ | |
| | | $ 4,066,756.04 |
| Balance December 31, 2020 | | $ 124,471.61 |

## SCHEDULE OF SEWER UTILITY LIENS

| | | |
|---|---|---|
| Balance December 31, 2019 | | $ |
| Increased by: | | |
| Transfers from Accounts Receivable | $ | |
| Penalties and Costs | $ | |
| Other | $ | |
| | | $ - |
| Decreased by: | | |
| Collections | $ | |
| Other | $ | |
| | | $ - |
| Balance December 31, 2020 | | $ - |

# 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)**

| | Caused By | Amount Dec. 31, 2019 per Audit Report | Amount in 2020 Budget | Amount Resulting 2020 | Balance as at Dec. 31, 2020 |
|---|---|---|---|---|---|
| 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

| | Date | Purpose | Amount |
|---|---|---|---|
| 1. | | | $ |
| 2. | | | $ |
| 3. | | | $ |
| 4. | | | $ |
| 5. | | | $ |

## JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

| | In Favor of | On Account of | Date Entered | Amount | Appropriated for in Budget of Year 2021 |
|---|---|---|---|---|---|
| 1. | | | | $ | |
| 2. | | | | $ | |
| 3. | | | | $ | |
| 4. | | | | $ | |

## UTILITY SPECIAL EMERGENCY

| Date | Purpose | Amount Authorized | Not Less Than 1/5 of Amount Authorized* | Balance Dec. 31, 2019 | REDUCED IN 2020 | | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|
| | | | | | By 2020 Budget | Canceled By Resolution | |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | Totals | - | - | - | - | - | - |

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

Chief Financial Officer

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR BONDS

## SEWER UTILITY ASSESSMENT BONDS

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| | | | |
| Paid | | xxxxxxxxx | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Bond Maturities - Assessment Bonds | | | $ |
| 2021 Interest on Bonds | | $ | |

## SEWER UTILITY CAPITAL BONDS

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | 300,000.00 | |
| Issued | xxxxxxxxx | | |
| Paid | 100,000.00 | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | 200,000.00 | xxxxxxxxx | |
| | 300,000.00 | 300,000.00 | |
| 2021 Bond Maturities - Capital Bonds | | | $ 100,000.00 |
| 2021 Interest on Bonds | | $ 3,000.00 | |

## INTEREST ON BONDS - SEWER UTILITY BUDGET

| | | |
|---|---|---|
| 2021 Interest on Bonds (*Items) | $ 3,000.00 | |
| Less: Interest Accrued to 12/31/2020 (Trial Balance) | $ 1,167.00 | |
| Subtotal | $ 1,833.00 | |
| Add: Interest to be Accrued as of 12/31/2021 | $ 583.00 | |
| Required Appropriation 2021 | | $ 2,416.00 |

## LIST OF BONDS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | - | - | | |

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS

## SEWER UTILITY _____ LOAN

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| | | | |
| Paid | | xxxxxxxxx | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | $ | |

## SEWER UTILITY _____ LOAN

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | $ | |

## INTEREST ON LOANS - SEWER UTILITY BUDGET

| | | |
|---|---|---|
| 2021 Interest on Loans (*Items) | $ - | |
| Less: Interest Accrued to 12/31/2020 (Trial Balance) | $ | |
| Subtotal | $ - | |
| Add: Interest to be Accrued as of 12/31/2021 | $ | |
| Required Appropriation 2021 | | $ - |

## LIST OF LOANS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | - | - | | |

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS

## SEWER UTILITY _____ LOAN

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| | | | |
| Paid | | xxxxxxxxx | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | $ | |

## SEWER UTILITY _____ LOAN

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | $ | |

## INTEREST ON LOANS - SEWER UTILITY BUDGET

| | | |
|---|---|---|
| 2021 Interest on Loans (*Items) | $ - | |
| Less: Interest Accrued to 12/31/2020 (Trial Balance) | $ | |
| Subtotal | $ - | |
| Add: Interest to be Accrued as of 12/31/2021 | $ | |
| Required Appropriation 2021 | | $ - |

## LIST OF LOANS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | - | - | | |

# DEBT SERVICE FOR SWIM POOL 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, 2020 | Date of Maturity | Rate of Interest | 2021 | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest | |
| 1. | | | | | | | - | |
| 2. | | | | | | | - | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| TOTAL | - | | - | | | - | - | |

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

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

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

**All notes with an original date of issue of 2018 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2021 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.**

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

## DEBT SERVICE FOR SEWER 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, 2020 | Date of Maturity | Rate of Interest | 2021 | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| TOTAL | - | | - | | | - | - | |

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

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

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

**All notes with an original date of issue of 2018 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2021 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 BUDGET | |
|---|---|
| 2021 Interest on Notes | $ - |
| Less: Interest Accrued to 12/31/2020 (Trial Balance) | $ |
| Subtotal | $ - |
| Add: Interest to be Accrued as of 12/31/2021 | $ |
| Required Appropriation - 2021 | $ - |

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

# DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue* | Amount of Note Outstanding Dec. 31, 2020 | Date of Maturity | Rate of Interest | 2021 | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest ** | |
| | | | | | | | | |
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| | - | | - | | | - | - | |

**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, 2018 or prior must be appropriated in full in the 2021 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.**

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

| Purpose | Amount Lease Obligation Outstanding Dec. 31, 2020 | 2021 Budget Requirements | |
|---|---|---|---|
| | | For Prinicpal | For Interest/Fees |
| | | | |
| | | | |
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| | | | |
| | | | |
| Total | - | - | - |

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2020 | | 2020 Authorizations | | Expended | Other | Balance - December 31, 2020 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| | | | | | | | | |
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| PAGE TOTALS | - | - | - | - | - | - | - | - |

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2020 | | 2020 Authorizations | | Expended | Other | Balance - December 31, 2020 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | - | - | - | - | - | - | - | - |
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| TOTALS | - | - | - | - | - | - | - | - |

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, 2020 | xxxxxxxxx | 453,965.97 |
| Received from 2020 Budget Appropriation | xxxxxxxxx | 336,925.00 |
| | xxxxxxxxx | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxxx | |
| | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxxx | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxx |
| | | xxxxxxxxx |
| Balance - December 31, 2020 | 790,890.97 | xxxxxxxxx |
| | 790,890.97 | 790,890.97 |

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | |
| Received from 2020 Budget Appropriation * | xxxxxxxxx | |
| Received from 2020 Emergency Appropriation * | xxxxxxxxx | |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxx |
| | | xxxxxxxxx |
| Balance - December 31, 2020 | - | xxxxxxxxx |
| | - | - |

*The full amount of the 2020 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# SEWER UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2020 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 2020 or Prior Years |
|---|---|---|---|---|
| | | | | |
| | | | | |
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| | - | - | - | - |

# SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**YEAR 2020**

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | |
| Premium on Sale of Bonds | xxxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxxx | |
| Miscellaneous | | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorization | | xxxxxxxxx |
| Appropriation to 2020 Budget Reserve | | xxxxxxxxx |
| Balance - December 31, 2020 | - | xxxxxxxxx |
| | - | - |

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 - SWIM POOL UTILITY FUND
## AS AT DECEMBER 31, 2020
## Operating and Capital Sections
(Separately Stated)

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

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| Cash | 47,703.69 | |
| Investments | | |
| | | |
| Due from - | | |
| Due from - | | |
| | | |
| **Receivables Offset with Reserves:** | | |
| Consumer Accounts Receivable | - | |
| Liens Receivable | - | |
| | | |
| | | |
| | | |
| | | |
| Deferred Charges (Sheet 48) | | |
| Operating Deficit | 1,990.28 | |
| | | |
| | | |
| **Cash Liabilities:** | | |
| Appropriation Reserves | | - |
| Encumbrances Payable | | |
| Accrued Interest on Bonds and Notes | | - |
| Due to - | | |
| | | |
| | | |
| | | |
| | | |
| Subtotal - Cash Liabilities | | - "C" |
| Reserve for Consumer Accounts and Lien Receivable | | |
| | | |
| Fund Balance | | 49,693.97 |
| | | |
| Total | 49,693.97 | 49,693.97 |

(Do not crowd - add additional sheets)

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

# POST CLOSING
# TRIAL BALANCE - SWIM POOL UTILITY FUND (cont'd)
## AS AT DECEMBER 31, 2020
### Operating and Capital Sections
(Separately Stated)

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

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| **CAPITAL SECTION:** | | |
| | | |
| Est. Proceeds Bonds and Notes Authorized | | xxxxxxxxx |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxx | - |
| | | |
| CASH | 1,485.50 | |
| | | |
| DUE FROM CURRENT FUND | | |
| FIXED CAPITAL: | | |
| COMPLETED | | |
| AUTHORIZED AND UNCOMPLETED | 1,811,384.50 | |
| PAGE TOTALS | 1,812,870.00 | - |

(Do not crowd - add additional sheets)

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

# POST CLOSING
# TRIAL BALANCE - SWIM POOL UTILITY FUND (cont'd)
## AS AT DECEMBER 31, 2020
### Operating and Capital Sections
(Separately Stated)

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

| Title of Account | Debit | Credit |
|---|---|---|
| PREVIOUS PAGE TOTALS | 1,812,870.00 | - |
| | | |
| | | |
| | | |
| | | |
| BONDS PAYABLE | | - |
| LOANS PAYABLE | | - |
| CAPITAL LEASES PAYABLE | | - |
| BOND ANTICIPATION NOTES | | - |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 1,485.00 |
| UNFUNDED | | - |
| CONTRACTS PAYABLE | | |
| ENCUMBRANCES | | |
| DUE TO SEWER OPERATING | | |
| RESERVE FOR AMORTIZATION | | 1,811,384.50 |
| RESERVE FOR DEFERRED AMORTIZATION | | |
| RESERVE FOR DEBT SERVICE | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| CAPITAL IMPROVEMENT FUND | | 0.50 |
| CAPITAL FUND BALANCE | | - |
| | | |
| TOTALS | 1,812,870.00 | 1,812,870.00 |

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

**AS AT DECEMBER 31, 2020**

| Title of Account | Debit | Credit |
|---|---|---|
| CASH | | |
| ASSESSMENT NOTES | | - |
| ASSESSMENT SERIAL BONDS | | - |
| FUND BALANCE | | - |
| | - | - |

(Do not crowd - add additional sheets)

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

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2019 | RECEIPTS | | | | | Disbursements | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|---|
| | | Assessments and Liens | Operating Budget | | | | | |
| Assessment Serial Bond Issues: | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Assessment Bond Anticipation Note Issues: | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Other Liabilities | | | | | | | | - |
| Trust Surplus | | | | | | | | - |
| Less Assets "Unfinanced"* | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | - | - | - | - | - | - | - | - |

*Show as red figure

# SCHEDULE OF SWIM POOL UTILITY BUDGET - 2020

## BUDGET REVENUES

| Source | Budget | Received in Cash | Excess or Deficit* |
|---|---|---|---|
| Operating Surplus Anticipated | 30,600.00 | 30,600.00 | - |
| Operating Surplus Anticipated with Consent of Director of Local Government | | | - |
| Membership Fees | 290,000.00 | 224,075.02 | (65,924.98) |
| Miscellaneous | 57,900.00 | 35,291.24 | (22,608.76) |
| | | | - |
| | | | - |
| | | | - |
| Reserve for Debt Service | | | - |
| Capital Fund Balance | | | |
| Added by N.J.S. 40A:4-87:(List) | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx |
| | | | - |
| | | | - |
| Subtotal | 378,500.00 | 289,966.26 | (88,533.74) |
| Deficit (General Budget) ** | | | - |
| | 378,500.00 | 289,966.26 | (88,533.74) |

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

## STATEMENT OF BUDGET APPROPRIATIONS

| | | |
|---|---|---|
| Appropriations: | | xxxxxxxxx |
| Adopted Budget | | 378,500.00 |
| Added by N.J.S. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 378,500.00 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 378,500.00 |
| Deduct Expenditures: | | |
| Paid or Charged | 295,948.60 | |
| Reserved | | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 295,948.60 |
| Unexpended Balance Canceled (See Footnote) | | 82,551.40 |

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 2020 OPERATION

## SWIM POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2020 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: | xxxxxxxxx | |
| Budget Revenue (Not Including "Deficit (General Budget)") | 289,966.26 | |
| Miscellaneous Revenue Not Anticipated | | |
| 2019 Appropriation Reserves Canceled in 2020 | 3,992.06 | |
| | | |
| | | |
| Total Revenue Realized | | 293,958.32 |
| Expenditures: | xxxxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxxxx | |
| Paid or Charged | 295,948.60 | |
| Reserved | - | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| | | |
| Total Expenditures | 295,948.60 | |
| Less: Deferred Charges Included in Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 295,948.60 |
| Excess | | - |
| Budget Appropriation - Surplus (General Budget)** | | |
| Remainder = Balance of Results of 2020 Operation ("Excess in Operations" - Sheet 46) | - | |
| | | |
| Deficit | | 1,990.28 |
| Anticipated Revenue - Deficit (General Budget)** | - | |
| Remainder = Balance of Results of 2020 Operation ("Operating Deficit - to Trial Balance" - Sheet 46) | 1,990.28 | |

## SECTION 2:

The following Item of '2019 Appropriation Reserves Canceled in 2020' 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 Swim Pool Utility for 2019

| | | |
|---|---|---|
| 2019 Appropriation Reserves Canceled in 2020 | 3,992.06 | |
| Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None '" | | |
| * Excess (Revenue Realized) | | 3,992.06 |

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

# RESULTS OF 2020 OPERATIONS - SWIM POOL UTILITY

| | Debit | Credit |
|---|---|---|
| Excess in Anticipated Revenues | xxxxxxxxx | - |
| Unexpended Balances of Appropriations | xxxxxxxxx | 82,551.40 |
| Miscellaneous Revenues Not Anticipated | xxxxxxxxx | - |
| Unexpended Balances of 2019 Appropriations* | xxxxxxxxx | 3,992.06 |
| | | |
| Deficit in Anticipated Revenues | 88,533.74 | xxxxxxxxx |
| | | xxxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxx | 1,990.28 |
| Excess in Operations - to Operating Surplus | - | xxxxxxxxx |
| | 88,533.74 | 88,533.74 |

* See restriction in amount on Sheet 45, SECTION 2

# OPERATING SURPLUS - SWIM POOL UTILITY

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | 80,293.97 |
| | | |
| Excess in Results of 2020 Operations | xxxxxxxxx | - |
| Amount Appropriated in the 2020 Budget - Cash | 30,600.00 | xxxxxxxxx |
| Amount Appropriated in 2020 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxxx |
| | | |
| Balance - December 31, 2020 | 49,693.97 | xxxxxxxxx |
| | 80,293.97 | 80,293.97 |

## ANALYSIS OF BALANCE DECEMBER 31, 2020
## (FROM SWIM POOL UTILITY - TRIAL BALANCE)

| | | |
|---|---|---|
| Cash | | 47,703.69 |
| Investments | | |
| Interfund Accounts Receivable | | |
| Subtotal | | 47,703.69 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | - |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 47,703.69 |
| Other Assets Pledged to Surplus:* | | |
| Deferred Charges # | | |
| Operating Deficit # | 1,990.28 | |
| Total Other Assets | | 1,990.28 |
| | | 49,693.97 |

**# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.**

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

## SCHEDULE OF SWIM POOL UTILITY ACCOUNTS RECEIVABLE

| | | |
|---|---|---|
| Balance December 31, 2019 | | $ |
| Increased by: | | |
| Rents Levied | | $ |
| Decreased by: | | |
| Collections | $ | |
| Overpayments applied | $ | |
| Transfer to Liens | $ | |
| Other | $ | |
| | | $ - |
| Balance December 31, 2020 | | $ - |

## SCHEDULE OF SWIM POOL UTILITY LIENS

| | | |
|---|---|---|
| Balance December 31, 2019 | | $ |
| Increased by: | | |
| Transfers from Accounts Receivable | $ | |
| Penalties and Costs | $ | |
| Other | $ | |
| | | $ - |
| Decreased by: | | |
| Collections | $ | |
| Other | $ | |
| | | $ - |
| Balance December 31, 2020 | | $ - |

# 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)**

| | Caused By | Amount Dec. 31, 2019 per Audit Report | Amount in 2020 Budget | Amount Resulting 2020 | Balance as at Dec. 31, 2020 |
|---|---|---|---|---|---|
| 1. | Emergency Authorization - Municipal* | $ | $ | $ | $ - |
| 2. | | $ | $ | $ | $ - |
| 3. | | $ | $ | $ | $ - |
| 4. | | $ | $ | $ | $ - |
| 5. | | $ | $ | $ | $ - |
| | Deficit in Operations | $ | $ | $ 1,990.28 | $ 1,990.28 |
| | **Total Operating** | $ - | $ - | $ 1,990.28 | $ 1,990.28 |
| 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

| | Date | Purpose | Amount |
|---|---|---|---|
| 1. | | | $ |
| 2. | | | $ |
| 3. | | | $ |
| 4. | | | $ |
| 5. | | | $ |

## JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

| | In Favor of | On Account of | Date Entered | Amount | Appropriated for in Budget of Year 2021 |
|---|---|---|---|---|---|
| 1. | | | | $ | |
| 2. | | | | $ | |
| 3. | | | | $ | |
| 4. | | | | $ | |

## UTILITY SPECIAL EMERGENCY

| Date | Purpose | Amount Authorized | Not Less Than 1/5 of Amount Authorized* | Balance Dec. 31, 2019 | REDUCED IN 2020 | | Balance Dec. 31, 2020 |
|---|---|---|---|---|---|---|---|
| | | | | | By 2020 Budget | Canceled By Resolution | |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | Totals | - | - | - | - | - | - |

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

Chief Financial Officer

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR BONDS

## SWIM POOL UTILITY ASSESSMENT BONDS

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| | | | |
| Paid | | xxxxxxxxx | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Bond Maturities - Assessment Bonds | | | $ |
| 2021 Interest on Bonds | | $ | |

## SWIM POOL UTILITY CAPITAL BONDS

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Bond Maturities - Capital Bonds | | | $ |
| 2021 Interest on Bonds | | $ | |

## INTEREST ON BONDS - SWIM POOL UTILITY BUDGET

| | | |
|---|---|---|
| 2021 Interest on Bonds (*Items) | $ - | |
| Less: Interest Accrued to 12/31/2020 (Trial Balance) | $ | |
| Subtotal | $ - | |
| Add: Interest to be Accrued as of 12/31/2021 | $ | |
| Required Appropriation 2021 | | $ - |

## LIST OF BONDS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | - | - | | |

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS

## SWIM POOL UTILITY _____ LOAN

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| | | | |
| Paid | | xxxxxxxxx | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | $ | |

## SWIM POOL UTILITY _____ LOAN

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | $ | |

## INTEREST ON LOANS - SWIM POOL UTILITY BUDGET

| | | |
|---|---|---|
| 2021 Interest on Loans (*Items) | $ - | |
| Less: Interest Accrued to 12/31/2020 (Trial Balance) | $ | |
| Subtotal | $ - | |
| Add: Interest to be Accrued as of 12/31/2021 | $ | |
| Required Appropriation 2021 | | $ - |

## LIST OF LOANS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | - | - | | |

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS

## SWIM POOL UTILITY _____ LOAN

| | Debit | Credit | 2021 Debt Service |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| | | | |
| Paid | | xxxxxxxxx | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | $ | |

## SWIM POOL UTILITY _____ LOAN

| | | | |
|---|---|---|---|
| Outstanding - January 1, 2020 | xxxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2020 | - | xxxxxxxxx | |
| | - | - | |
| 2021 Loan Maturities | | | $ |
| 2021 Interest on Loans | | $ | |

## INTEREST ON LOANS - SWIM POOL UTILITY BUDGET

| | | |
|---|---|---|
| 2021 Interest on Loans (*Items) | $ - | |
| Less: Interest Accrued to 12/31/2020 (Trial Balance) | $ | |
| Subtotal | $ - | |
| Add: Interest to be Accrued as of 12/31/2021 | $ | |
| Required Appropriation 2021 | | $ - |

## LIST OF LOANS ISSUED DURING 2020

| Purpose | 2021 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | - | - | | |

## DEBT SERVICE FOR SWIM POOL 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, 2020 | Date of Maturity | Rate of Interest | 2021 | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest | |
| 1. | | | | | | | - | |
| 2. | | | | | | | - | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| TOTAL | - | | - | | | - | - | |

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

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

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

**All notes with an original date of issue of 2018 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2021 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.**

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

## DEBT SERVICE FOR SWIM POOL 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, 2020 | Date of Maturity | Rate of Interest | 2021 | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| TOTAL | - | | - | | | - | - | |

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

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

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

**All notes with an original date of issue of 2018 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2021 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 - SWIM POOL UTILITY BUDGET | |
|---|---|
| 2021 Interest on Notes | $ - |
| Less: Interest Accrued to 12/31/2020 (Trial Balance) | $ |
| Subtotal | $ - |
| Add: Interest to be Accrued as of 12/31/2021 | $ |
| Required Appropriation - 2021 | $ - |

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

# DEBT SERVICE SCHEDULE FOR SWIM POOL UTILITY ASSESSMENT NOTES

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue* | Amount of Note Outstanding Dec. 31, 2020 | Date of Maturity | Rate of Interest | 2021 | | Interest Computed to (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest ** | |
| | | | | | | | | |
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| | - | | - | | | - | - | |

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, 2018 or prior must be appropriated in full in the 2021 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SWIM POOL UTILITY

| Purpose | Amount Lease Obligation Outstanding Dec. 31, 2020 | 2021 Budget Requirements | |
|---|---|---|---|
| | | For Prinicpal | For Interest/Fees |
| | | | |
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| | | | |
| Total | - | - | - |

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2020 | | 2020 Authorizations | | Expended | Other | Balance - December 31, 2020 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| Acquisition of Equipment | 1,485.00 | | | | | | 1,485.00 | |
| Total 70000- | 1,485.00 | - | - | - | - | - | 1,485.00 | - |

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2020 | | 2020 Authorizations | | Expended | Other | Balance - December 31, 2020 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 1,485.00 | - | - | - | - | - | 1,485.00 | - |
| TOTALS | 1,485.00 | - | - | - | - | - | 1,485.00 | - |

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

Sheet 52
Totals

# SWIM POOL UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | 0.50 |
| Received from 2020 Budget Appropriation | xxxxxxxxx | |
| | xxxxxxxxx | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxxx | |
| | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxxx | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxx |
| | | xxxxxxxxx |
| Balance - December 31, 2020 | 0.50 | xxxxxxxxx |
| | 0.50 | 0.50 |

# SWIM POOL UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | |
| Received from 2020 Budget Appropriation * | xxxxxxxxx | |
| Received from 2020 Emergency Appropriation * | xxxxxxxxx | |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxx |
| | | xxxxxxxxx |
| Balance - December 31, 2020 | - | xxxxxxxxx |
| | - | - |

*The full amount of the 2020 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# SWIM POOL UTILITY CAPITAL FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2020 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 2020 or Prior Years |
|---|---|---|---|---|
| | | | | |
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| | - | - | - | - |

# SWIM POOL UTILITY FUND
# STATEMENT OF CAPITAL SURPLUS

**YEAR 2020**

| | Debit | Credit |
|---|---|---|
| Balance - January 1, 2020 | xxxxxxxxx | |
| Premium on Sale of Bonds | xxxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxxx | |
| Miscellaneous | | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorization | | xxxxxxxxx |
| Appropriation to 2020 Budget Reserve | | xxxxxxxxx |
| Balance - December 31, 2020 | - | xxxxxxxxx |
| | - | - |