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

	10,248 2,106,754,800 1415 IF NOT FILED BY: 26, 2021	POPULATION LAST CENSUS  NET VALUATION TAXABLE 2020  2,106,754,80  MUNICODE  1415  FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  COUNTIES - JANUARY 26, 2021
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**MUNICIPALITIES - FEBRUARY 10, 2021** 

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

BOROUGH
o <u>f</u>
KINNELON
County of
MORRIS

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.

DO NOT USE THESE SPACES

Examined			2
Preliminary Check			1
Examined By:	ate	Date	

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

Title	Signature
Partner	rasarinelli@nisivoccia.com

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

#### REQUIRED CERTIFICATION ВҮ ΉE CHIEF FINANCIAL OFFICER:

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. I hereby certify that I am responsible for filing this verified Annual Financial Statement, exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions (which I have not prepared) [eliminate one] verified Annual Financial Statement, (which I have prepared) or and information required also included herein and that this Statement is

statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at	KINNELON	Officer, License # N-1610	Further, I do hereby certify that I,
part hereof are true stater	, County of	, of the	Ch
ments of the financial condition of the	MORRIS	BOROUGH	Charles J. Daniel
) l ocal Unit as at	and that the	of	am the Chief Financial

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 Governme Services, including the verification of cash balances as of December 31, 2020 of Local Government

Signature	cdaniel@kinnelonboro.org
Title	Chief Financial Officer
Address	130 Kinnelon Road
Phone Number	er 973-838-5401
Fax Number	NO ENTRY

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.

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

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

ended as required by N.J.S. 40A:5-12, as amended promulgated by the Division of Local Government Services, solely to assist the Chief Financial as of December 31, available to me by the 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 Officer in connection with the filing of the Annual Financial Statement for the year then 2020 BOROUGH and have applied certain agreed-upon procedures thereon as KINNELON

items prescribed by the Division and does not extend to the financial statements of the of the financial statements in accordance with generally accepted auditing standards, other municipality/county taken as a whole 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 Government Services. Had I performed additional procedures or had I made an examination requirements of the State of New Jersey, Department of Community Affairs, Division of Local agreed-upon procedures, the post-closing trial balances, related statements and analyses. In connection with the Financial Statement for the year ended (no matters) accordance with generally accepted auditing standards, I do not express an opinion on any of Because the agreed-upon procedures do not constitute an examination of accounts made in [eliminate one] came to my attention that caused me to believe that the Annual (except for circumstances as set forth below, no matters) Dec. 31, 2020 is not in substantial compliance with the

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

			- (2) (4)	this 15 day February 2021	Certified by me						
(Fax Number)	973-298-8501	(Phone Number)	973-298-8500	(Address)	Mount Arlington, NJ 07856	(Address)	200 Valley Road, Suite 300	(Firm Name)	Nisivoccia LLP	(Registered Municipal Accountant)	Raymond A. Sarinelli

# MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

# CHIEF FINANCIAL OFFICER

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICAT
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- The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
- 2 appropriations; All emergencies approved for the previous fiscal year did not exceed 3% of total
- 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
- 0 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
- $\infty$ not plan to conduct one in the current year. The municipality did not conduct a tax levy sale the previous fiscal year and does
- 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
- <u></u> The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) 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:	BOROUGH OF KINNELON
Chief Financial Officer:	Charles J. Daniel
Signature:	cdaniel@kinnelonboro.org
Certificate #:	N-1610
Date:	3/5/2021
The undersigned certifies that this municipality does not meet item(s)  of the criteria above and therefore does not g examination of its Budget in accordance with N.J.A.C. 5:30-7.5.	es that this municipality does not meet item(s) of the criteria above and therefore does not qualify for local et in accordance with N.J.A.C. 5:30-7.5.
Municipality:	BOROUGH OF KINNELON
Chief Financial Officer:	
Signature:	
Certificate #:	

Date:

1	(3)	(2)	(3)	Note:		TOTAL							
cdaniel@kinnelonboro.org Signature of Chief Financial Officer	Report expenditures from federal program from entities other than state government.	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.	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.	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 a 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).		\$ 104,972.00 \$	(1) Federal programs Expended (administered by the state)		Report of Federal and State Expenditures of	MORRIS	Municipality	Fed I.D. #	22-600-2565
	grams received directly f	ams received directly fro aid (I.e., CMPTRA, Ene	s-through programs rece entified by the Catalog o s grant/contract agreem	ents of federal and state state funds expended distate funds expended disde of Federal Regulations audit threshold has been 1/1/15. Expenditures a Buidance).	Type of Audit required by Titl (CFR) (Uniform Requirement Single Audit Program Specific Audit X Financial Statement Audit With Government Audit	87,258.76	(2) State Programs Expended	Fiscal Year Ending:					**
3/5/2021 Date	Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.	rom state programs received directly from state government or indirectly from <b>Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there equirements.</b>	eived directly from state government. If Federal Domestic Assistance ents.	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).	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)	₩   	(3) Other Federal Programs Expended	December 31, 2020	Financial Assistance Awards				

### IMPORTANT!

# READ INSTRUCTIONS

### INSTRUCTIONS

operated utility. The following certification is to be used ONLY in the event there is NO municipality

document. account, do not sign this statement and do not remove any of the UTILITY sheets from the If there is a utility operated by the municipality of if a "utility fund" existed on the books of

### CERTIFICATION

I hereby certify that there was no	I hereby certify that there was no "utility fund" on the books of account and there was no
utility owned and operated by the	BOROUGH of KINNELON
County of MORRIS	during the year 2020 and that sheets 40 to 68 are unnecessary.
I have therefore removed from the	I have therefore removed from this statement the sheets pertaining only to utilities.
	NameN/A
(This must be signed by the Chic	(This must be signed by the Chief Financial Office, Comptroller, Auditor or Registered
Municipal Account.)	
NOTE:	
When removing the utility sheets	When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet
in the statement) in order to provide a	in the statement) in order to provide a protective cover sheet to the back of the document.
MUNICIPAL CERTIFICATI	CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2020
Certification is hereby mad	Certification is hereby made that the Net Valuation Taxable of property liable to taxation for
with the requirement of N.J.S.A.	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 \$
	clauver@kinnelonboro.org SIGNATURE OF TAX ASSESSOR
	BOROUGH OF KINNELON MUNICIPALITY
	MORRIS

#### **BALANCE - CURRENT POST** CLOSING FUND

AS AT DECEMBER 31, 2020

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

Receivables with Full Reserves: DEFERRED CHARGES Due From: Revenue Accounts Receivable PRIOR CASH MORTGAGE SALES RECEIVABLE CONTRACT SALES RECEIVABLE TAXES RECEIVABLE: PROPERTY ACQUIRED FOR TAXES TAX TITLE LIENS RECEIVABLE CURRENT DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS INVESTMENTS DEFICIT SPECIAL EMERGENCY (40A:4-55) EMERGENCY Animal Control Trust Fund SUBTOTAL page totals Title of Account 463,315.71 8,619,506.65 1,210,750.00 5,983,510.77 941,118.38 463,315.71 Debit 15,120.93 4,267.34 1,423.52 Credit

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

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

3,599,969.78	8,619,506.65	PAGE TOTAL
215,881.00		RESERVE FOR SALE OF MUNICIPAL ASSETS
463,930.29		DUE TO GENERAL CAPITAL FUND
144,468.61		DUE TO FEDERAL AND STATE GRANT FUND
409,974.02		RESERVE FOR TAX APPEAL
1		SPECIAL DISTRICT TAX PAYABLE
ſ		DUE COUNTY - ADDED & OMMITTED
ı		COUNTY TAX PAYABLE
ſ		REGIONAL H.S.TAX PAYABLE
1		REGIONAL SCHOOL TAX PAYABLE
1		LOCAL SCHOOL TAX PAYABLE
86,641.65		DUE TO OPEN SPACE TRUST FUND
214,972.00		DUE TO OTHER TRUST FUNDS
2,347.00		MARRIAGE LICENSE/DOMESTIC PARTNERSHIP
10,814.00		BUILDING SURCHARGE FEES
		DUE TO STATE:
212.80		DUE TO BOROUGH OF BUTLER - ELECTRONIC PAYMENTS
374,617.87		PREPAID TAXES
13,894.38		TAX OVERPAYMENTS
64,710.42		ACCOUNTS PAYABLE
242,211.63		APPROPRIATION RESERVES - ENCUMBERED
1,355,294.11		APPROPRIATION RESERVES
ı	8,619,506.65	TOTALS FROM PAGE 3
Credit	Debit	Title of Account
r be subtotated		Cash Familias wast be subtotaled and subtotal wast be walked will C

## TRIAL BALANCE - CURRENT FUND (CONT'D) POST CLOSING

AS AT DECEMBER 31, 2020

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

	ets)	(Do not crowd - add additional sheets)
0,018,300.03	0,010,000.00	- 0 7 6
8 619 506 65	8 619 506 65	TOTALS
2.384.964.51		FUND BALANCE
t		DEFERRED SCHOOL TAX PAYABLE
	ı	DEFERRED SCHOOL TAX
2,634,572.36		RESERVE FOR RECEIVABLES
3,599,969.78 <b>"c"</b>	8,619,506.65	SUBTOTAL
3,599,969.78	8,619,506.65	TOTALS FROM PAGE 3a
Credit	Debit	Title of Account

#### **POST** CLOSING

## TRIAL **BALANCE - PUBLIC ASSISTANCE** FUND

AS AT DECEMBER 31, 2020 ACCOUNTS #1 AND #2 \*

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

#### POST CLOSING FEDERAL AND STATE GRANTS TRIAL BALANCE

# AS AT DECEMBER 31, 2020

(Do not crowd - add additional sheets)				TOTALS	UNAPPROPRIATED RESERVES	APPROPRIATED RESERVES		ENCUMBRANCES PAYABLE							DUE FROM/TO CURRENT FUND			GRANTS RECEIVABLE	CASH	Title of Account	
eets)				316,999.15										1	144,468.61			172.530.54	1	Debit	
				316,999.15	19,439.09	296,494.97		1,065.09												Credit	

# POST CLOSING

### TRIAL BALANCE --TRUST FUNDS

## (Assessment Section Must Be Separately Stated) AS AT DECEMBER 31, 2020

		(Do not crowd - add additional sheets)
1	-	FUND TOTALS
	ı	CASH
		LOSAP TRUST FUND
388,993.45	388,993.45	FUND TOTALS
150,000.00		DUE TO GENERAL CAPITAL FUND
238,993.45		RESERVE FOR OPEN SPACE
	86,641.65	DUE FROM CURRENT FUND
	302,351.80	CASH
		MUNICIPAL OPEN SPACE TRUST FUND
ā		
1	-	FUND TOTALS
		RESERVE FOR:
		DUE TO -
	1	CASH
		ASSESSMENT TRUST FUND
60,369.23	60,369.23	FUND TOTALS
43,757.20		RESERVE FOR DOG FUND
1,491.10		DUE TO STATE OF NJ
15,120.93		DUE TO CURRENT FUND
	60,369.23	CASH
		ANIMAL CONTROL TRUST FUND
Credit	Debit	Title of Account

### **POST** CLOSING

# TRIAL BALANCE --TRUST FUNDS (CONT'D)

Α	(Assessment
AS AT DI	nt Section 1
DECEMBER	n Must Be
R 31, 2020	e Separately
	Stated)

1,779,535.77	2,344,453.74 ets)	OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add additional sheets)
7 770 77		- anning Chemoto Adjustication Ave
485.28		Parking Offenses Adjudication Act
655,248.69		Accumulated Absences
433,134.65		Storm Recovery
847.39		Community Policing Donation
11,253.72		Historical Commission
63,886.75		Special Recreation
175,372.83		Developers Deposits - Escrow
439,306.46		Special Deposits
		RESERVE FOR:
	214,972.00	DUE FROM CURRENT
	2,129,481.74	CASH
		OTHER TRUST FUNDS
-	L	FUND TOTALS
	1	CASH
		ARTS AND CULTURAL TRUST FUND
t	ī	FUND TOTALS
		DUE TO -
	ı	CASH
		CDBG TRUST FUND
Credit	Debit	Title of Account

### **POST** TRUST FUNDS (CONT'D) CLOSING

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

		(Do not crowd - add additional sheets)
2,344,453.74	2,344,453.74	TOTALS
5,986.31		Planning Board Inspection
70,746.05		Police Outside Services
8,628.55		Flexible Spending
1,524.19		Public Defender
294.74		K-Fest
23,805.88		Clerk Special
425,920.13		Tax Sale Premium
1,158.15		Municipal Alliance
5,479.62		Uniform Fire Safety Act
12,568.09		Forfeited Assets
8,806.26		Recycling
		RESERVE FOR (Continued):
		OTHER TRUST FUNDS (continued)
1,779,535.77	2,344,453.74	Previous Totals
Credit	Debit	Title of Account

#### BALANCE **POST** TRUST FUNDS (CONT'D) CLOSING

# (Assessment Section Must Be Separately Stated) AS AT DECEMBER 31, 2020

		(Do not crowd - add additional sheets)
2,344,453.74	2,344,453.74	TOTALS
		OTHER TRUST FUNDS (continued)
2,344,453.74	2,344,453.74	Previous Totals
Credit	Debit	Title of Account

# SCHEDULE OF TRUST FUND RESERVES

2,344,453.74	578,052.56 \$	808,947.09 \$	\$ 2,113,559.21 \$	PAGE TOTAL
3				
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5,986.31		28.82	5,957.49	Planning Board Inspection
70,746.05	127,840.89	157,611.74	40,975.20	Police Outside Services
8,628.55	7,538.36	7,623.94	8,542.97	Flexible Spending
1,524.19	3,000.00	2,555.90	1,968.29	Public Defender
294.74		1.42	293.32	K-Fest
23,805.88	114.72	114.72	23,805.88	Clerk Special
425,920.13	111,000.00	158,194.37	378,725.76	Tax Sale Premium
1,158.15	4,193.19	2,061.54	3,289.80	Municipal Alliance
5,479.62		26.40	5,453.22	Uniform Fire Safety Act
12,568.09	60.56	60.56	12,568.09	Forfeited Assets
8,806.26	26,522.45	8,949.24	26,379.47	Recycling
485.28		18.29	466.99	Parking Offenses Adjudication Act
655,248.69		130,000.00	525,248.69	Accumulated Absences
433,134.65	32,560.89	104,972.00	360,723.54	Storm Recovery
847.39		4.09	843.30	Community Policing Donation
11,253.72		54.20	11,199.52	Historical Commission
63,886.75	165,145.27	146,807.18	82,224.84	Special Recreation
175,372.83	36,524.62	57,450.00	154,447.45	Developers Deposits - Escrow
439,306.46	63,551.61	32,412.68	470,445.39	Special Deposits
Balance as at Dec. 31, 2020	Disbursements	Receipts	Amount Dec. 31, 2019 per Audit Report	Purpose

# SCHEDULE OF TRUST FUND RESERVES (CONT'D)

PAGE TOTAL																															PREVIOUS PAGE TOTAL	Purpose
\$ 2,113,559.21 \$																															2,113,559.21	Amount Dec. 31, 2019 per Audit <u>Report</u>
808,947.09																															808,947.09	Receipts
578,052.56																															578,052.56	Disbursements
\$ 2,344,453.74		ı	1	1	ı	II.	1	ı	t	*	1	1	1	1	1			1	1	1	1	ť	1			ı	ı	1	1	ı	2,344,453.74	Balance as at Dec. 31, 2020

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

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

<sup>\*</sup>Show as red figure

#### BALANCE POST GENERAL CLOSING FUND

# AS AT DECEMBER 31, 2020

100,000.10	ets)	(Do not crowd - add additional sheets)
255 365 79	17 258 034 89	PAGE TOTALS
	100,000.00	OTHER SOURCES
	300,000.00	NEW JERSEY HIGHLANDS COUNCIL
	300,000.00	MORRIS COUNTY PARK COMMISSION
	150,000.00	MORRIS COUNTY MUNICIPAL UTILITY AUTHORITY
	1,700,000.00	MORRIS COUNTY OPEN SPACE
	617,644.06	NEW JERSEY DEPARTMENT OF TRANSPORTATION
		GRANTS RECEIVABLE:
	3,616,215.79	UNFUNDED
	8,820,000.00	FUNDED
		DEFERRED CHARGES TO FUTURE TAXATION:
	463,930.29	DUE FROM CURRENT FUND
	150,000.00	DUE FROM OPEN SPACE TRUST
	4,719.00	DUE FROM WATER UTILITY CAPITAL FUND
	45,000.00	DUE FROM SEWER UTILITY OPERATING FUND
	735,159.96	CASH
255,365.79	XXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX	255,365.79	Est. Proceeds Bonds and Notes Authorized
Credit	Debit	Title of Account

#### TRIAL BALANCE GENERAL CAPITAL CLOSING FUND

# AS AT DECEMBER 31, 2020

17,100,001.00	)ts)	(Do not crowd - add additional sheets)
17 258 034 89	17 258 034 89	
715.19		CAPITAL FUND BALANCE
-		DOWN PAYMENTS ON IMPROVEMENTS
334,735.00		CAPITAL IMPROVEMENT FUND
		RESERVE TO PAY BANS
		ENCUMBRANCES PAYABLE
1,094,720.40		UNFUNDED
2,910,585.08		FUNDED
		IMPROVEMENT AUTHORIZATIONS:
15,550.00		FOR HOUSING REHABILITATION
2,701.00		FOR COST OF ISSUANCE
462,812.43		TO PAY DEBT SERVICE
		RESERVE:
ı		CAPITAL LEASES PAYABLE
ı		LOANS PAYABLE
t,		TYPE 1 SCHOOL BONDS
8,820,000.00		GENERAL SERIAL BONDS
3,360,850.00		BOND ANTICIPATION NOTES PAYABLE
255,365.79	17,258,034.89	PREVIOUS PAGE TOTALS
Credit	Debit	Title of Account

(Do not crowd - add additional sheets)

#### CASH RECONCILIATION DECEMBER 31, 2020

10,439,250.15	827,480.30	9,997,223.80	1,269,506.65	Total
ı				
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448,599.82	13,065.48	459,374.91	2,290.39	Sewer Operating
111,101.79		111,101.79		Water Capital
612,114.48		587,759.89	24,354.59	Water Operating
1				UTILITIES:
56,560.56		56,560.56		Public Assistance
735,159.96	205,000.00	940,159.96		General Capital
ı				Trust - Arts and Cultural
2,129,481.74	18,685.64	1,751,590.08	396,577.30	Trust - Other
				Trust - CDBG
ı				Trust - LOSAP
302,351.80		27,454.15	274,897.65	Trust - Municipal Open Space
ı				Trust - Assessment
60,369.23	28,931.53	89,300.76		Trust - Animal Control
1				Grant Fund
5,983,510.77	561,797.65	5,973,921.70	571,386.72	Current
Balance	Outstanding	On Deposit	*On Hand	
Cash Book	Less Checks	sh	Cash	

Include Deposits In Transit

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.

been verified with the applicable passbook 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

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).

Title: Registe	rasarinelli@nisivoccia.com	inature:
----------------	----------------------------	----------

<sup>\*\*</sup> Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

7.842.266.69	PAGE TOTAL
27,454.15	Lakeland #9764
	Open Space:
5,986.31	Lakeland #1798
69,574.84	Columbia #22098100
8,628.55	Lakeland #9780
1,524.19	Lakeland #9772
294.74	Lakeland #9721
23,805.88	Lakeland #9667
269,520.13	Lakeland #9292
1,158.15	Lakeland #9799
5,479.62	Lakeland #9616
12,568.09	Lakeland #9845
8,806.26	Lakeland #9810
485.28	Lakeland #9756
371,342.60	Lakeland #9640
263,162.65	Lakeland #9837
847.39	Lakeland #9675
21,100.31	Columbia #22045001
434,479.10	Columbia #22038601
177,785.52	Columbia #220848608
11,253.72	Lakeland #9713
63,786.75	Lakeland #9632
	Other Trust Fund:
89,300.76	Lakeland #544029691
	Animal Control Fund:
5,973,921.70	Lakeland #544029683
	Current Fund:
OSIT	LIST BAINS AND AMOUNTS SUFFORTING "CASH ON DEPOSI

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.

## RECONCILIATION DECEMBER 2020 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

9,997,223.80	TOTAL PAGE
459,374.91	Lakeland #544029829
	Sewer Utility Operating Fund:
111,101.79	Lakeland #544029624
	Water Utility Capital Fund:
587,759.89	Lakeland #544029802
	Water Utility Operating Fund:
56,560.56	Lakeland #1747
	Public Assistance:
940,159.96	Lakeland #544029659
	General Capital Fund:
7,842,266.69	PREVIOUS 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.

#### Sheet 10

#### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2020	2020 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2020
CHARLOTTEBURG DAM AND RESERVOIR	2,125.00					2,125.00
HIGHLANDS WATER MANAGEMENT GRANT	123,026.54	20,000.00	20,000.00			123,026.54
MORRIS COUNT HISTORIC PRESERVATION	27,399.00					27,399.00
NEW JERSEY BODY ARMOR FUND	30.00	1,842.95	102.43	(1,740.52)		30.00
CLEAN COMMUNITIES PROGRAMS		21,117.53	21,117.53			_
VALLEY NATIONAL - HISTORICAL COMMISSION GRANT	3,000.00					3,000.00
SHARE GRANT	342.00					342.00
CLICK IT OR TICKET	600.00					600.00
DRIVE SOBER OR GET PULLED OVER	3,837.00					3,837.00
BICYCLE UNIT GRANT	7,695.00					7,695.00
GYPSY MOTH SPRAYING	4,476.00					4,476.00
MORRIS COUNTY HERITAGE COMMISSION		1,440.00	1,440.00			-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	172,530.54	44,400.48	42,659.96	(1,740.52)	<u>-</u>	172,530.54

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

		GIGHTID		(00110 00)		
Grant	Balance Jan. 1, 2020	2020 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2020
PREVIOUS PAGE TOTALS	172,530.54	44,400.48	42,659.96	(1,740.52)	-	172,530.54
						-
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						-
						-
						-
						-
						-
						-
						-
						-
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						-
						-
TOTALS	172,530.54	44,400.48	42,659.96	(1,740.52)	-	172,530.54

Totals

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

Grant	Balance		ed from 2020 ppropriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2020	Budget	Appropriation By 40A:4-87	Experided	Other	Cancelled	Dec. 31, 2020
DRUNK DRIVING ENFORCEMENT FUND	2,389.56						2,389.56
MUNICIPAL ALCOHOL EDUCATION REHABILITATION ACT	498.00						498.00
MUNICIPAL ALCOHOL EDUCATION							-
REHABILITATION ACT - LOCAL MATCH	4,005.00						4,005.00
HIGHLANDS WATER MANAGEMENT GRANT	109,667.34		20,000.00	77,742.50			51,924.84
DOMESTIC VIOLENCE	300.00						300.00
STORM WATER	10,465.00						10,465.00
RECYCLING TONNAGE GRANT	74,999.17			1,154.70			73,844.47
BICYCLE UNIT	4,576.00						4,576.00
COMMUNITY POLICING DONATIONS	65.00						65.00
ALCOHOL EDUCATION REHABILITATION FUND	1,617.40			159.83			1,457.57
PSE&G	2,883.00						2,883.00
CLEAN COMMUNITIES GRANT	58,757.54		21,117.53	8,201.73	660.00		72,333.34
BODY ARMOR REPLACEMENT FUND	2,307.04		1,842.95			*	4,149.99
DRIVE SOBER OR GET PULLED OVER	3,837.00						3,837.00
KEEP KIDS ALIVE	34,517.00						34,517.00
SUSTAINABLE NEW JERSEY	1,944.00						1,944.00
HOMELAND SECURITY BUFFER	11,425.00						11,425.00
GYPSY MOTH SPRAYING	4,476.00						4,476.00
PAGE TOTALS	328,729.05	-	42,960.48	87,258.76	660.00	_	285,090.77

11

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

Grant	Balance Jan. 1, 2020		d from 2020 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2020
PREVIOUS PAGE TOTALS	328,729.05	1=	42,960.48	87,258.76	660.00	-	285,090.77
GYPSY MOTH SPRAYING - LOCAL MATCH	9,964.20						9,964.20
MORRIS COUNTY HERITAGE COMMISSION			1,440.00				1,440.00
							-
							-
							-
							-
						1000	-
							_
							-
						Control of Land	-
							_
PAGE TOTALS	338,693.25	-	44,400.48	87,258.76	660.00	-	296,494.97

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

	FEDERAL	L AND SIA	TE GRANT	5			
Grant	Balance Jan. 1, 2020		d from 2020 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2020
PREVIOUS PAGE TOTALS	338,693.25	-	44,400.48	87,258.76	660.00	_	296,494.97
							-
							-
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							_
							-
							-
							-
							-
							-
							_
							-
							-
TOTALS	338,693.25		44,400.48	87,258.76	660.00	_	296,494.97

Totals

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

Grant	Balance Bu				ed from 2020	Received	Received Other	Balance
	Jan. 1, 2020	Budget	Appropriation By 40A:4-87	reserved	Other	Dec. 31, 2020		
PREVIOUS PAGE TOTALS	-	_	-	-		_		
RECYCLING TONNAGE GRANT	327.09				the version and the	327.09		
VALLEY NATIONAL - HISTORICAL COMMISSION				18,752.00		18,752.00		
HISTORIC PRESERVATION GRANT				360.00		360.00		
BODY ARMOR REPLACEMENT FUND	1,740.52		1,740.52			-		
						-		
						-		
						-		
						-		
						-		
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						_		
						-		
						-		
						-		
TOTALS	2,067.61	_	1,740.52	19,112.00	_	19,439.09		

Totals

# \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2020	XXXXXXXXXX	XXXXXXXXX
School Tax Payable #	XXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	XXXXXXXXX	
Levy School Year July 1, 2020 - June 30, 2021	XXXXXXXXX	
Levy Calendar Year 2020	xxxxxxxxx	38,787,550.00
Paid	38,787,550.00	XXXXXXXXX
Balance - December 31, 2020	XXXXXXXXX	XXXXXXXXX
School Tax Payable #	ď	XXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)		XXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	38,787,550.00	38,787,550.00
Board of Education for use of local schools.		

#### MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - January 1, 2020	XXXXXXXXX	221,526.67
2020 Levy	xxxxxxxxx	105,484.64
Historical Grant		168,769.00
Interest Earned	XXXXXXXXX	870.10
Expenditures	238,813.97	XXXXXXXX
Balance - December 31, 2020	257,836.44	XXXXXXXXX
# Must include unpaid requisitions.	496,650.41	496,650.41

<sup>#</sup> Must include unpaid requisitions.

# REGIONAL SCHOOL TAX (Provide a separate statement for each Regional District involved)

		ת אומסג וווסוממכ מווףמומ וכקמוסוגיטוס.
ı		# Must include uppoid requisitions
XXXXXXXXX		(Not in excess of 50% of Levy - 2020 - 2021)
xxxxxxxxx	1	School Tax Payable #
XXXXXXXXX	XXXXXXXXXX	Balance - December 31, 2020
XXXXXXXXX		Paid
	XXXXXXXXX	Levy Calendar Year 2020
	XXXXXXXXXX	Levy School Year July 1, 2020 - June 30, 2021
	XXXXXXXXXX	School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)
	XXXXXXXXX	School Tax Payable #
XXXXXXXXX	XXXXXXXXX	Balance - January 1, 2020
Credit	Debit	

# REGIONAL HIGH SCHOOL TAX

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

# COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2020	XXXXXXXXX	XXXXXXXXX
County Taxes	XXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXX	
2020 Levy :	XXXXXXXXX	XXXXXXXXX
General County	XXXXXXXXX	5,379,757.84
County Library	XXXXXXXXX	
County Health	XXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	159,781.96
Due County for Added and Omitted Taxes	XXXXXXXXX	9,698.87
Paid	5,549,238.67	XXXXXXXX
Balance - December 31, 2020	XXXXXXXXX	ххххххххх
County Taxes		XXXXXXXX
Due County for Added and Omitted Taxes	1	XXXXXXXXX
	5,549,238.67	5,549,238.67

# SPECIAL DISTRICT TAXES

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

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

# STATEMENT OF GENERAL BUDGET REVENUES 2020

	Total Amount to be Raised by Taxation	(c) Minimum Library Tax	(b) Addition to Local District School Tax	(a) Local Tax for Municipal Purposes	Amount to be Raised by Taxation:	Receipts from Delinquent Taxes	Total Miscellaneous Revenue Anticipated			Added by N.J.S. 40A:4-87 (List on 17a)	Adopted Budget	Miscellaneous Revenue Anticipated:	Surplus Anticipated with Prior Written Consent of  Director of Local Government	Surplus Anticipated	Source	
14,843,640.16	11,327,845.68	717,195.00		10,610,650.68	XXXXXXXX	310,000.00	1,649,594.48			44,400.48	1,605,194.00	хххххххх		1,556,200.00	Budget -01	
15,866,165.02	12,404,431.69	xxxxxxxx	XXXXXXXX	xxxxxxxx	XXXXXXXX	399,012.53	1,506,520.80			44,400.48	1,462,120.32	XXXXXXXX		1,556,200.00	Realized -02	
1,022,524.86	1,076,586.01	xxxxxxxx	XXXXXXXX	XXXXXXXX	XXXXXXXX	89,012.53	(143,073.68)	1	ı	1	(143,073.68)	XXXXXXXX	1	-	Excess or Deficit* -03	

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXX	55,170,699.69
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax	38,787,550.00	XXXXXXXX
Regional School Tax	ı	XXXXXXXX
Regional High School Tax		XXXXXXXX
County Taxes	5,539,539.80	XXXXXXXX
Due County for Added and Omitted Taxes	9,698.87	XXXXXXXX
Special District Taxes	1	XXXXXXXX
Municipal Open Space Tax	105,484.64	XXXXXXXX
Reserve for Uncollected Taxes	XXXXXXXX	1,676,005.31
Deficit in Required Collection of Current Taxes (or)	XXXXXXXX	1
Balance for Support of Municipal Budget (or)	12,404,431.69	XXXXXXXX
*Excess Non-Budget Revenue (see footnote)		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXX	

56,846,705.00

56,846,705.00

<sup>\*</sup>Deficit Non-Budget Revenue (see footnote)

\*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

or I have received	een realized in cash	ns of revenue have b	I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received
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-	1		
1	20,000.00	20,000.00	Highlands Water Management Grant
1	1,440.00	1,440.00	Morris County Heritage Commission
1	21,117.53	21,117.53	Clean Communities Grant
1	1,842.95	1,842.95	Body Armor Replacement Fund
Excess or Deficit	Realized	Budget	Source

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

CFO Signature:	N.J.S.A. 40A:4-87 and matching funds have been provided if applicable	written notification of the award of public
	have been provided	c or private revenue.
	if applicable.	otification of the award of public or private revenue. These insertions meet the statutory require

Sheet 17a

# STATEMENT OF GENERAL BUDGET REVENUES 2020

(Continued)

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

or I have received	een realized in cash c	ns of revenue have by	44,400.48   44,400.48   1 hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or
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1	44,400.48	44,400.48	PREVIOUS PAGE TOTALS
Excess or Deficit	Realized	Budget	Source

or I have received quirements of

I.J.S.A. 40A:4-87 and matching funds have been provided if applicable.	vritten notification of the award of public or private revenue. These insertions meet the statutory requ	hereby certify that the above list of chapter 139 insentions of feverine have been realized in cash of
--	--	--

cdaniel@kinnelonboro.org
Sheet 17a Totals

CFO Signature:

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2020

7,947.42		Unexpended Balances Canceled (see footnote)
14,835,692.74		Total Expenditures
	1,355,294.11	Reserved
	1,676,005.31	Paid or Charged - Reserve for Uncollected Taxes
	11,804,393.32	Paid or Charged [Budget Statement Item (L)]
		Deduct Expenditures:
14,843,640.16		Total Appropriations and Overexpenditures
		Add: Overexpenditures (see footnote)
14,843,640.16		Total General Appropriations (Budget Statement Item 9)
		Appropriated for 2020 by Emergency Appropriation (Budget Statement Item 9)
14,843,640.16		Appropriated for 2020 (Budget Statement Item 9)
44,400.48		2020 Budget - Added by N.J.S. 40A:4-87
14,799,239.68		2020 Budget as Adopted

## 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 OH DISTRICT SCHOOL PURPOSES **EMERGENCY APPROPRIATIONS** FOR LOCAL

# (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

1	Total Expenditures
	Reserved
	Paid or Charged
	Deduct Expenditures:
1	Total Authorizations
	N.J.S. 40A:4-20 (Prior to adoption of Budget)
	N.J.S. 40A:4-46 (After adoption of Budget)
	2020 Authorizations

# RESULTS OF 2020 OPERATION

### CURRENT FUND

1,719,575.43	1,719,575.43	
XXXXXXXX	1,576,501.75	Surplus Balance - To Surplus (Sheet 21)
ī	XXXXXXXX	Deficit Balance - To Trial Balance (Sheet 3)
XXXXXXXX		
XXXXXXXX		
XXXXXXXX		
XXXXXXXX		
XXXXXXXX		Interfund Advances Originating in 2020
XXXXXXXX	1	Required Collection on Current Taxes
XXXXXXXX		
XXXXXXXX	ı	Delinquent Tax Collections
XXXXXXXX	143,073.68	Miscellaneous Revenues Anticipated
XXXXXXXX	xxxxxxxx	Deficit in Anticipated Revenues:
1	xxxxxxxx	Balance - December 31, 2020
XXXXXXXX	ı	Balance - January 1, 2020
XXXXXXXX	XXXXXXXX	Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)
	XXXXXXXX	
	ххххххххх	
2,839.00	XXXXXXXX	Cancellation of Unappropriated Reserve
63,810.60	XXXXXXXX	Prior Years Interfunds Returned in 2020
391,925.73	XXXXXXXX	Unexpended Balances of 2019 Appropriation Reserves
	xxxxxxxx	Sale of Municipal Assets
	XXXXXXXX	Payments in Lieu of Taxes on Real Property
t	XXXXXXXX	Proceeds of Sale of Foreclosed Property (Sheet 27)
87,454.14	XXXXXXXX	Miscellaneous Revenue Not Anticipated
7,947.42	XXXXXXXX	Unexpended Balances of 2020 Budget Appropriations
1,076,586.01	XXXXXXXX	Required Collection of Current Taxes
	ххххххххх	
89,012.53	XXXXXXXXX	Delinquent Tax Collections
	XXXXXXXX	Miscellaneous Revenues anticipated
хххххххх	XXXXXXXX	Excess of Anticipated Revenues:
Credit	Debit	

### SCHEDULE OF MISCELLANEOUS NOT ANTICIPATED REVENUES

	Total Dillocalis of misocalancons (New York Dillocalance (Ottook 10)
87 454 14	Total Amount of Miscallaneous Revenues Not Anticipated (Sheet 19)
15,120.93	STATUTORY EXCESS IN ANIMAL CONTROL FUND
55,366.25	OTHER MISCELLANEOUS REVENUE NOT ANTICIPATED
984.94	2% ADMINISTRATIVE FEE - SENIORS AND VETERANS DEDUCTION
15,982.02	POLICE OUTSIDE DUTY ADMINISTRATION FEES
Amount Realized	Source

### SCHEDULE OF MISCELLANEOUS NOT ANTICIPATED REVENUES

87 454 14	Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)
87,454.14	PREVIOUS PAGE TOTALS
Amount Realized	Source

#### SURPLUS YEAR - 2020 CURRENT FUND

	7. Balance - December 31, 2020	6.	Consent of Director of Local Government Services		3. Excess Resulting from 2020 Operations	2.	1. Balance - January 1, 2020	
3,941,164.51	2,384,964.51		1	1,556,200.00	XXXXXXXX	XXXXXXXX	xxxxxxxx	Debit
3,941,164.51	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	1,576,501.75		2,364,662.76	Credit

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

# 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.

### **CURRENT TAXES - 2020 LEVY** (FOR MUNICIPALITIES ONLY)

<u>.</u>	Amount of Levy as per Duplicate (Analysis) # or	\$ 55,765,801.38
	(Abstract of Ratables)	₩
2	Amount of Levy Special District Taxes	\$
ώ	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	<del>(s)</del>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$ 97,198.83
5a. 5b.	Subtotal 2020 Levy \$ 55,863,000.21  Reductions due to tax appeals ** \$  Total 2020 Tax Levy	\$ 55,863,000.21
6	Transferred to Tax Title Liens	\$ 82,512.32
7.	Transferred to Foreclosed Property	<b>Ө</b>
œ	Remitted, Abated or Canceled	\$ 146,472.49
9	Discount Allowed	€
10.	Collected in Cash: In 2019	\$ 306,489.42
	In 2020 *	\$ 54,814,474.66
	Homestead Benefit Credit	<b>⇔</b>
	State's Share of 2020 Senior Citizens and Veterans Deductions Allowed	\$49,735.61
	Total To Line 14	\$ 55,170,699.69
11	Total Credits	\$ 55,399,684.50
12	Amount Outstanding December 31, 2020	\$ 463,315.71
13.	Percentage of Cash Collections to Total 2020 Levy, (Item 10 divided by Item 5c) is <b>98.76%</b>	

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

4 Calculation of Current Taxes Realized in Cash:

To Current Taxes Realized in Cash (Sheet 17)	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	Total of Line 10
<b>⇔</b>	<b>↔</b>	&
55,170,699.69		55,170,699.69

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 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,

# Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

<sup>\*</sup> 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

Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	Line 5c (sheet 22) Total 2020 Tax Levy	Net Cash Collected	LESS: Proceeds from Accelerated Tax Sale	Total of Life To Collected in Cash (sneet 22)
1	<b>⇔</b> 	<b>⇔</b>	1	& 
98.76%	55,863,000.21	55,170,699.69		55,170,699.69

## (2) Utilizing Tax Levy Sale

Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	Line 5c (sheet 22) Total 2020 Tax Levy	Net Cash Collected	LESS: Proceeds from Tax Levy Sale (excluding premium)	Total of Line 10 Collected in Cash (sheet 22)
ī	<b>↔</b> 	<b>↔</b> 	1	<b>⇔</b> 
98.76%	55,863,000.21	55,170,699.69		55,170,699.69

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

50,934.88	50,934.88	
XXXXXXXX	ı	Due To State of New Jersey
1,423.52	XXXXXXXX	Due From State of New Jersey
XXXXXXXX	XXXXXXXXX	12. Balance - December 31, 2020
		11.
		10.
49,246.97	XXXXXXXX	9. Received in Cash from State
	xxxxxxxx	8. Deductions Disallowed By Tax Collector Prior Taxes
264.39	XXXXXXXX	7. Deductions Disallowed By Tax Collector
		0.
		5. Deductions Allowed By Tax Collector 2019 Taxes
XXXXXXXX	500.00	4. Deductions Allowed By Tax Collector
XXXXXXXX	44,500.00	3. Veterans Deductions Per Tax Billings
XXXXXXXX	5,000.00	2. Sr. Citizens Deductions Per Tax Billings
	XXXXXXXX	Due To State of New Jersey
XXXXXXXX	934.88	Due From State of New Jersey
XXXXXXXX	XXXXXXXX	1. Balance - January 1, 2020
Credit	Debit	

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

To Item 10, Sheet 22	Less: Line 7	Sub - Total	Line 4	Line 3	Line 2
49,735.61	264.39	50,000.00	500.00	44,500.00	5,000.00

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

			Appeals Not Adjusted by December 31, 2020
409 974 02	409 974 02	on	* Includes State Tax Court and County Board of Taxation
XXXXXXXX	ххххххххх		Interest Earned on Taxes Pending Appeals
XXXXXXXX	XXXXXXXX	409,974.02	Taxes Pending Appeals*
XXXXXXXX	409,974.02		Balance - December 31, 2020
XXXXXXXX		st)	(Portion of Appeal won by Municipality, including Interest)
			Closed to Results of Operation
XXXXXXXX		ate of Payment)	Cash Paid to Appellants (Including 5% Interest from Date of Payment)
	ххххххххх		Interest Earned on Taxes Pending State Appeals
	XXXXXXXXX		Contested Amount of 2020 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)
XXXXXXXX	XXXXXXXXX		Interest Earned on Taxes Pending Appeals
XXXXXXXX	XXXXXXXXX	409,974.02	Taxes Pending Appeals
409,974.02	XXXXXXXXX		Balance - January 1, 2020
Credit	Debit		

cdaniel@kinnelonboro.org Signature of Tax Collector

T-8559 3/5/2021 License # Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

1,803,446.62	1,803,446.62		15. Totals
XXXXXXXX	xxxxxxxx	941,118.38	B. Tax Title Liens
XXXXXXXX	XXXXXXXX	463,315.71	A. Taxes
1,404,434.09	xxxxxxxx		14. Balance - December 31, 2020
XXXXXXXX	463,315.71		13. 2020 Taxes
XXXXXXXX	82,512.32		12. 2020 Taxes Transferred to Liens
XXXXXXXX	1,140.21		11. Interest and Costs - 2020 Tax Sale
XXXXXXXX	xxxxxxxx		B. Tax Title Liens
XXXXXXXX	xxxxxxxx	399,012.53	A. Taxes
399,012.53	XXXXXXXX		10. Collected:
XXXXXXXX	1,256,478.38		9. Balance Brought Down
1,264,777.30	1,264,777.30		8. Totals
1,256,478.38	XXXXXXXX		7. Balance Before Cash Payments
XXXXXXXX	(1) 1,529.95		B. Tax Title Liens - Transfers from Taxes
(1) 1,529.95	XXXXXXXX		A. Taxes - Transfers to Tax Title Liens
	XXXXXXXX	Tax Title Liens;	6. Adjustment between Taxes (Other than current year) and Tax Title Liens;
XXXXXXXX			5. Added Tax Title Liens
хххххххх			4. Added Taxes
	xxxxxxxx		B. Tax Title Liens
	XXXXXXXX		A. Taxes
XXXXXXXX	XXXXXXXXX		3. Transferred to Foreclosed Tax Title Liens:
	xxxxxxxx		B. Tax Title Liens
6,768.97	XXXXXXXXX		A. Taxes
XXXXXXXX	XXXXXXXX		2. Canceled:
XXXXXXXX	XXXXXXXX	855,935.90	B. Tax Title Liens
XXXXXXXX	XXXXXXXXX	407,311.45	A. Taxes
XXXXXXXX	1,263,247.35		1. Balance - January 1, 2020
Credit	Debit		

31.76%		(Item No. 10 divided by Item No. 9) is	(Ite
Amount Outstanding	ons to Adjustec	6. Percentage of Cash Collections to Adjusted Amount Outstanding	6. Per

17. Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2021. 446,048.27 and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

# (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION) SCHEDULE OF FORECLOSED PROPERTY

Balan	1,210,750.00  xxxxxxxxx  -  xxxxxxxxxx	Credit  XXXXXXXXX  XXXXXXXXXX  XXXXXXXXXX  XXXX
5A. 5B.	XXXXXXXX	XXXXXXXX
6. Adjustment to Assessed Valuation		XXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXX	
8. Sales	XXXXXXXX	xxxxxxxx
9. Cash *	XXXXXXXX	
10. Contract	XXXXXXXX	
11. Mortgage	XXXXXXXX	
12. Loss on Sales	XXXXXXXX	
13. Gain on Sales		XXXXXXXX
14. Balance - December 31, 2020	XXXXXXXX	1,210,750.00
	1,210,750.00	

### CONTRACT SALES

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

### MORTGAGE SALES

		Analysis of Sale of Property: \$ * Total Cash Collected in 2020
_	-	
1	XXXXXXXX	24. Balance - December 31, 2020
	XXXXXXXX	23.
	хххххххх	22. Collected*
XXXXXXXX		21. 2020 Sales from Foreclosed Property
хххххххх		20. Balance - January 1, 2020
Credit	Debit	

To Results of Operation (Sheet 19)

Realized in 2020 Budget

### - MANDATORY CHARGES ONLY -DEFERRED CHARGES

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.)

	71,132.21 \$	φ 'φ 'φ 	71,132.21 \$	<b>м м м</b>	φ φ φ • • • •	TOTAL DEFERRED CHARGES
	1,944.21 \$	`↔ `↔ 	1,944.21 \$	φ φ	   φ   φ	Ordinance 05-16
	69,062.00 \$	€	69,062.00 \$	\$	<del>69</del>	Ordinance 13-11
	126.00 \$	· <del>\$</del>	126.00 \$	\$	   	Ordinance 02-11
	₩	\ <del>S</del>		€	\$	Overexpenditure of Appropriations
	€9	` <b>↔</b> 		€	<del>⇔</del> I	Emergency Authorization - Schools
	€9			<b>₩</b>	<del>⊗</del> I	Emergency Authorization - Municipal*
Balance as at Dec. 31, 2020	Amount Resulting from 2020		Amount in 2020 Budget	Amount Dec. 31, 2019 per Audit Report		Caused By

<sup>\*</sup>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

5	4	ω	2	<del>. `</del>	
					<u>Date</u>
					Purpose
₩	₩	φ.	₩	₩	Amount

# JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

4.	ω	2	. <del>`</del>	
				In Favor of
				On Account of Date Entered
€	₩	<b>₩</b>	₩	Date Entered
				Amount
				Appropriated for in Budget of Year 2021

#### leet 29

#### 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	REDUCE By 2020 Budget	D IN 2020  Canceled By Resolution	Balance Dec. 31, 2020
	Revaluation		260,000.00	52,000.00	52,000.00	52,000.00		
								-
								-
								-
								<u>-</u>
								-
								-
								<u>-</u>
								<u>-</u>
								_
								_
								-
								<u>.</u>
		Totals	260,000.00	52,000.00	52,000.00	52,000.00		_

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

Chief Financial Officer

<sup>\*</sup> 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	Balance Dec. 31, 2019	By 2020	D IN 2020 Canceled	Balance Dec. 31, 2020
			Authorized*		Budget	By Resolution	
							-
							<u>-</u>
							_
							-
							<u>-</u>
							<u>-</u>
							=
							<u>-</u>
							<u>-</u>
							_
							<u>.</u>
							<u>.</u>
							-
	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

<sup>\*</sup> 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

<b>u</b> 2	
-	
GENERAL	
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CAPITAL	
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BONDS	
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\$ 238,750.00	₩		Total "Interest on Bonds - Debt Service" (*Items)
	\$	\$	2021 Interest on Bonds*
97	₩		2021 Bond Maturities - Assessment Bonds
	-	1	
	xxxxxxxx	ı	Outstanding - December 31, 2020
	XXXXXXXX		Paid
		XXXXXXXX	Issued
		XXXXXXXX	Outstanding - January 1, 2020
		IAL BONDS	ASSESSMENT SERIAL BONDS
	\$ 238,750.00	€	2021 Interest on Bonds*
\$ 950,000.00			2021 Bond Maturities - General Capital Bonds
	9,770,000.00	9,770,000.00	
317 <sub>2</sub> 4400000000000000000000000000000000000	xxxxxxxx	8,820,000.00	Outstanding - December 31, 2020
	XXXXXXXX	950,000.00	Paid
		XXXXXXXX	Issued
	9,770,000.00	XXXXXXXX	Outstanding - January 1, 2020
2021 Debt Service	Credit	Debit	

# LIST OF BONDS ISSUED DURING 2020

Total					Purpose
1					2021 Maturity
					Amount Issued
					Date of Issue
					Interest Rate

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

LOAN	

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Refunded			
Outstanding - December 31, 2020	ı	xxxxxxxx	
	1	-	
2021 Loan Maturities			\$
2021 Interest on Loans			\$
Total 2021 Debt Service for	Loan		\$
	LOAN	Z	
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	I	XXXXXXXX	
	ī	1	
2021 Loan Maturities			\$
2021 Interest on Loans			\$
Total 2021 Debt Service for			A

# LIST OF LOANS ISSUED DURING 2020

Total					Purpose
1					2021 Maturity
î					Amount Issued
					Date of Issue
					Interest Rate

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

	Debit	Credit	2021 Debt
			SELVICE
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Refunded			
Outstanding - December 31, 2020	T.	XXXXXXXX	
	1	-	
2021 Loan Maturities			€
2021 Interest on Loans			€
Total 2021 Debt Service for	Loan		\$ -
	LOAN	N	
Outstanding - January 1, 2020	XXXXXXXX		8
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	1	xxxxxxxx	
	1	-	
2021 Loan Maturities			4
2021 Interest on Loans			<del>(\$</del>
Total 2021 Debt Service for	Loan		<b>€</b>

# LIST OF LOANS ISSUED DURING 2020

Total					Purpose
1					2021 Maturity
1					Amount Issued
					Date of Issue
					Interest Rate

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

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	XXXXXXXX		
Issued	xxxxxxxx		
Paid		XXXXXXXX	
Refunded			
Outstanding - December 31, 2020	-	xxxxxxxx	
	1	1	
2021 Loan Maturities			49
2021 Interest on Loans			\$
Total 2021 Debt Service for	Loan		\$
	LOAN	Z	
Outstanding - January 1, 2020	XXXXXXXX		
Issued	xxxxxxxxx		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	I	XXXXXXXX	
	1	1	
2021 Loan Maturities			6
2021 Interest on Loans			₩
Total 2021 Debt Service for	Loan		49

# LIST OF LOANS ISSUED DURING 2020

Total					Purpose
1					2021 Maturity
1					Amount Issued
					Date of Issue
					Interest Rate

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

TYPE I SCHOOL TERM BONDS

5	\$	ce" (*Items)	Total "Interest on Bonds - Type I School Debt Service" (*Items)
₩			2021 Bond Maturities - Serial Bonds
	49		2021 Interest on Bonds*
	1	-	
	XXXXXXXX	1	Outstanding - December 31, 2020
	XXXXXXXX		Paid
		XXXXXXXX	Issued
		XXXXXXXX	Outstanding - January 1, 2020
		CRIAL BONDS	TYPE I SCHOOL SERIAL BONDS
	₩		2021 Interest on Bonds
	₩		2021 Bond Maturities - Term Bonds
	ı	ı	
	XXXXXXXX	1	Outstanding - December 31, 2020
	XXXXXXXX		Paid
		XXXXXXXX	Outstanding - January 1, 2020
2021 Debt Service	Credit	Debit	

# LIST OF BONDS ISSUED DURING 2020

Total		Purpose	7
		-01	2021 Maturity
-		-02	Amount Issued
		Issue	Date of
		Rate	Interest

# 2021 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY Outstanding 2021 Interest Dec. 31, 2020 Requirement

<u></u> ნ	Ò	4.	ω	5	
		4. Interest on Unpaid State & County Taxes	3. Tax Anticipation Notes	Special Emergency Notes	l. Emergency Notes
€9	€	€9	₩	₩	₩
€	₩	₩	₩	₩	₩

#### 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 F	Requirements For Interest	Interest Computed to (Insert Date)
02-14 VARIOUS IMPROVEMENTS	1,737,000.00	3/11/2016	1,412,500.00	03/04/21	1.7500%	70,000.00	24,718.75	03/04/21
01-13 VARIOUS IMPROVEMENTS	1,393,850.00	3/11/2016	1,110,350.00	03/04/21	1.7500%	60,000.00	19,431.13	03/04/21
03-19 ACQUISITION OF A NEW							10,101.10	00/04/21
FIREFIGHTING VEHICLE	475,000.00	8/9/2019	405,000.00	03/04/21	1.7500%		7,087.50	03/04/21
07-19 IMPROVEMENT OF KIEL AVENUE	433,000.00	8/9/2019	433,000.00	03/04/21	1.7500%		7,577.50	03/04/21
Page Totals  Memo: Designate all "Capital Notes" issued under N. I.S.	4,038,850.00		3,360,850.00			130,000.00	58,814.88	

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.

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)

<sup>\* &</sup>quot;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.

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

#### DE

DEBT SE	RVICE :	<b>FOR</b>	<b>NOTES</b>	(OTHER	<b>THAN</b>	<b>ASSESSMENT</b>	NOTES)
---------	---------	------------	--------------	--------	-------------	-------------------	--------

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2021 Budget F	Requirements For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2020	,			**	(
PREVIOUS PAGE TOTALS	4,038,850.00		3,360,850.00			130,000.00	58,814.88	
PAGE TOTALS	4,038,850.00		3,360,850.00			130,000.00	58,814.88	

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.

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

(Do not crowd - add additional sheets)

33.1

<sup>\* &</sup>quot;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.

<sup>\*\*</sup> 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 i	Requirements For Interest **	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	4,038,850.00		3,360,850.00			130,000.00	58,814.88	
PAGE TOTALS	4,038,850.00		3,360,850.00			130,000.00	58,814.88	

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.

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)

<sup>\* &</sup>quot;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.

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

#### Sheet 3

#### 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 For Interest **	Interest Computed to (Insert Date)
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.

(Do not crowd - add additional sheets)

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

#### sheet 34a

#### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2021 Budget	Requirements
	Dec. 31, 2020	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)

#### Sheet 35

#### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2020	2020	Other	Expended	Authorizations	Balance - Dece	ember 31, 2020
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
06-06 REHAB OF LAKE RECKABEAR DAM	12,345.00	250,000.00					12,345.00	250,000.00
17-12 VARIOUS IMPROVEMENTS	35,302.85				11,790.14		23,512.71	
01-13 VARIOUS IMPROVEMENTS		137,954.46						137,954.46
02-14 VARIOUS IMPROVEMENTS		487,771.27						487,771.27
05-16 VARIOUS IMPROVEMENTS		5,365.79			3,140.00			2,225.79
06-16 IMPROVEMENT OF FAYSON LAKES ROAD	64,650.40				125.00		64,525.40	
07-16 IMPROVEMENTS TO KAKEOUT ROAD	16.96						16.96	
04-17 ACQUISITION OF REAL PROPERTY	1,600,000.00						1,600,000.00	
06-17 ACQUISITION OF REAL PROPERTY	1,100,000.00						1,100,000.00	
09-17 DPW EQUIPMENT, DORR REPLACEMENT								
AND SEAL COATING	17,705.00						17,705.00	
06-18 IMPROVEMENT OF MAPLE LAKE ROAD	53,855.98				1,602.20		52,253.78	
03-19 ACQUISITION OF NEW FIREFIGHTING								
VEHICLE	25,000.00	475,000.00			498,934.00			1,066.00
07-19 IMPROVEMENT OF KIEL AVENUE	487,950.00	433,000.00			705,247.12			215,702.88
08-19 VARIOUS IMPROVEMENTS	95,918.36				95,918.36			
08-20 PURCHASE OF ASPHALT HOT PATCHER								
DUMP TRAILER			35,000.00		33,658.00		1,342.00	
Page Total	3,492,744.55	1,789,091.52	35,000.00	-	1,350,414.82	-	2,871,700.85	1,094,720.40

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

#### heet 35.

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2020	2020	Other	Expended	Authorizations	Balance - Decei	mber 31, 2020
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	3,492,744.55	1,789,091.52	35,000.00	-	1,350,414.82	-	2,871,700.85	1,094,720.40
11-20 PURCHASE OF DUMP TRUCK			70,000.00		68,281.00		1,719.00	
13-20 VARIOUS ROAD IMPROVEMENTS								
- UPPER AND LOWER WEST LAKE DRIVE			320,000.00		282,834.77		37,165.23	
PAGE TOTALS	3,492,744.55	1,789,091.52	425,000.00	_	1,701,530.59	_	2,910,585.08	1,094,720.40

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

#### neet 35 Total

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2020	2020	Other	Expended	Authorizations	Balance - Dece	ember 31, 2020
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	3,492,744.55	1,789,091.52	425,000.00	-	1,701,530.59	-	2,910,585.08	1,094,720.40
								75.0
GRAND TOTALS	3,492,744.55	1,789,091.52	425,000.00	_	1,701,530.59	_	2,910,585.08	1,094,720.40

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

# GENERAL CAPITAL FUND

# SCHEDULE OF CAPITAL IMPROVEMENT FUND

739,735.00	739,735.00	
XXXXXXXX	334,735.00	Balance - December 31, 2020
XXXXXXXX		
XXXXXXXX	405,000.00	Appropriated to Finance Improvement Authorizations
XXXXXXXX		
хххххххх		
XXXXXXXX	XXXXXXXX	List by Improvements - Direct Charges Made for Preliminary Costs:
	XXXXXXXX	(financed in whole by the Capital Improvement Fund)
	XXXXXXXXX	Due from County Library
175,000.00	XXXXXXXXX	Received from 2020 Budget Appropriation *
564,735.00	ххххххххх	Balance - January 1, 2020
Credit	Debit	

<sup>\*</sup>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

100-000		
_	ı	
XXXXXXXX	ı	Balance - December 31, 2020
XXXXXXXX		
XXXXXXXX		Appropriated to Finance Improvement Authorizations
XXXXXXXX		
	ххххххххх	Received from 2020 Emergency Appropriation *
	ххххххххх	Received from 2020 Budget Appropriation *
	XXXXXXXX	Balance - January 1, 2020
Credit	Debit	

<sup>\*</sup>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)

20,000.00	405,000.00	1	425,000.00	Total
			ı	
			1	
			1	
			1	
			1	
			ť	
			ī	
	320,000.00		320,000.00	13-20 VARIOUS ROAD IMPROVEMEN
20,000.00	50,000.00		70,000.00	11-20 PURCHASE OF DUMP TRUCK
	35,000.00		35,000.00	08-20 PURCHASE OF ASPHALT HOT
of 2020 or Prior Years	Provided by Ordinance	Obligations Authorized	Appropriated	
Payment in Budget	Down Payment	Total	Amount	Purpose
Amount of Down				7 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1

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

715.19	715.19	
XXXXXXXX	715.19	Balance - December 31, 2020
XXXXXXXX		Appropriated to 2020 Budget Revenue
XXXXXXXX		Appropriated to Finance Improvement Authorizations
	XXXXXXXX	Funded Improvement Authorizations Canceled
	xxxxxxxx	Premium on Sale of Bonds
715.19	хххххххх	Balance - January 1, 2020
Credit	Debit	

# 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)

# 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 - WATER UTILITY AS AT DECEMBER 31, 2020 FUND

# **Operating and Capital Sections**

(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

		(Do not crowd - add additional sheets)
627,086.70	627,086.70	Total
416,615.90		Fund Balance
14,749.73		Reserve for Consumer Accounts and Lien Receivable
195,721.07 "C"		Subtotal - Cash Liabilities
1,396.76		Water Rent Overpayments
64,260.21		Due to Water Utility Capital Fund
3,579.17		Accrued Interest on Bonds and Notes
2,295.24		Encumbrances Payable
124,189.69		Appropriation Reserves
		Cash Liabilities:
		Deferred Charges (Sheet 48)
	-	Liens Receivable
	14,749.73	Consumer Accounts Receivable
		Receivables Offset with Reserves:
	30.25	Due from Sewer Utility Operating Fund
	92.24	Other Receivables
	612,214.48	Cash
Credit	Debit	Title of Account
	De marked trial C	כמסוו בומצוווניס ווומסנ בס טמצוטנמוסט מווע טמצוטנמו ווומסנ

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 - WATER 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"

		(Do not crowd - add additional sheets)
-	1,515,722.00	PAGE TOTALS
	855,000.00	AUTHORIZED AND UNCOMPLETED
	700,000.00	
	485 360 00	COMPLETED
		FIXED CAPITAL:
		DUE FROM CURRENT FUND
	64,260.21	DUE FROM WATER UTILITY OPERATING FUND
	111,101.79	CASH
ļ	XXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX		Est. Proceeds Bonds and Notes Authorized
		CAPITAL SECTION:
Credit	Debit	Title of Account
	Marked With "C"	Cash Liabilities must be Subtotaled and Subtotal must be Marked With "C

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** -WATER UTILITY FUND (cont'd)

### **Operating and Capital Sections** AS AT DECEMBER 31, 2020

(Separately Stated)

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

		(Do not crowd - add additional sheets)
1,515,722.00	1,515,722.00	TOTALS
1		CAPITAL FUND BALANCE
84,868.00		CAPITAL IMPROVEMENT FUND
ı		DOWN PAYMENTS ON IMPROVEMENTS
4,719.00		DUE TO GENERAL CAPITAL
942,360.00		RESERVE FOR AMORTIZATION
50,000.00		DEFERRED RESERVE FOR AMORTIZATION
		UNFUNDED
85,775.00		FUNDED
		IMPROVEMENT AUTHORIZATIONS:
		BOND ANTICIPATION NOTES
ī		CAPITAL LEASES PAYABLE
ı		LOANS PAYABLE
348,000.00		BONDS PAYABLE
1	1,515,722.00	PREVIOUS PAGE TOTALS
Credit	Debit	Title of Account
		Cash Flacinics made by Carriering and Survey.

# POST CLOSING TRIAL BALANCE ASSESSMENT TRUST FUNDS

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

# AT DECEMBER 31, 2020

	ets)	TOTALS (Do not crowd - add additional sheets)
1		FUND BALANCE
ı		ASSESSMENT SERIAL BONDS
1		ASSESSMENT NOTES
		CASH
Credit	Debit	Title of Account

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

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

<sup>\*</sup>Show as red figure

### SCHEDULE OF WATER **UTILITY** BUDGET -2020

### **BUDGET REVENUES**

BOUGE	VEACHOES		
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	112,560.00	112,560.00	1
Operating Surplus Anticipated with Consent of Director of Local Government			1
Rents	539,998.75	651,681.17	111,682.42
Miscellaneous		2,794.05	2,794.05
			ı
			1
			1
Reserve for Debt Service			1
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
			1
			1
Subtotal	652,558.75	767,035.22	114,476.47
Deficit (General Budget) **			1
	652,558.75	767,035.22	114,476.47

<sup>\*\*</sup> 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

182.29	Unexpended Balance Canceled (See Footnote)
652,376.46	Total Expenditures
	Surplus (General Budget)**
	Reserved 124,189.69
	Paid or Charged 528,186.77
15	Deduct Expenditures:
652,558.75	Total Appropriations and Overexpenditures
	Add: Overexpenditures (See Footnote)
652,558.75	Total Appropriations
	Emergency
	Added by N.J.S. 40A:4-87
652,558.75	Adopted Budget
XXXXXXXX	Appropriations:

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

## WATER UTILITY

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

Budget)"

Section 2 should be filled out in every case.

### SECTION 1:

		("Operating Deficit - to Trial Balance" - Sheet 46)
		Remainder = Balance of Results of 2020 Operation
	ı	Anticipated Revenue - Deficit (General Budget)**
1		Deficit
	166,461.37	Remainder = ("Excess in Operations" - Sheet 46)
		Budget Appropriation - Surplus (General Budget)**
166,461.37		Excess
652,376.46		Total Expenditures - As Adjusted
	652,376.46	Total Expenditures Less: Deferred Charges Included in
		Cash Refund of Prior Year's Revenue
		Expended Without Appropriation
	124,189.69	Reserved
	528,186.77	Paid or Charged
	XXXXXXXX	Appropriations (Not Including "Surplus (General Budget)")
	XXXXXXXX	Expenditures:
818,837.83		Total Revenue Realized
	51,802.61	2019 Appropriation Reserves Canceled in 2020
		Miscellaneous Revenue Not Anticipated
	767,035.22	Budget Revenue (Not Including "Deficit (General Budget)")
	XXXXXXXX	Revenue Realized:

### **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 Water Utility for 2019

51,802.61		* Excess (Revenue Realized)
ā	and Due	from Current Fund - If none, enter 'None ""
	31,002.01	Loss: Anticipated Deficit in 2010 Budget Amount Book
	51 803 61	2019 Appropriation Reserves Canceled in 2020

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

# RESULTS OF 2020 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	хххххххх	114,476.47
Unexpended Balances of Appropriations	XXXXXXXX	182.29
Miscellaneous Revenues Not Anticipated	XXXXXXXX	1
Unexpended Balances of 2019 Appropriations*	хххххххх	51,802.61
Deficit in Anticipated Revenues	ı	XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	1
Excess in Operations - to Operating Surplus	166,461.37	хххххххх
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	166,461.37	166,461.37

## OPERATING SURPLUS - WATER UTILITY

	Balance - December 31, 2020	Consent of Director of Local Government Services	Amount Appropriated in the 2020 Budget - Cash	Excess in Results of 2020 Operations	Balance - January 1, 2020	
529,175.90	416,615.90		112,560.00	хххххххх	XXXXXXXX	Debit
529,175.90	XXXXXXXX	XXXXXXXX	XXXXXXXX	166,461.37	362,714.53	Credit

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

416,615.90	# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.
	Total Other Assets
	Operating Deficit #
	Deferred Charges #
	Other Assets Pledged to Surplus:*
416,615.90	Operating Surplus Cash or (Deficit in Operating Surplus Cash)
195,721.07	Deduct Cash Liabilities Marked with "C" on Trial Balance
612,336.97	Subtotal
122.49	Interfund Accounts Receivable
	Investments
612,214.48	Cash

# SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		Other	Transfer to Liens	Overpayments applied	Collections	Decreased by:	Increased by: Rents Levied	Balance December 31, 2019
		↔	€\$	€\$	\$			
€	↔			1,731.19	649,949.98		€9	€
14,749.73	651,681.17						653,493.22	12,937.68

## SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2020	Other	Collections	Decreased by:		Other	Penalties and Costs	Transfers from Accounts Receivable	Increased by:	Balance December 31, 2019
€9	\$ 69	₩ 		₩	₩	₩	₩		4

## DEFERRED CHARGES

## - MANDATORY CHARGES ONLY WATER UTILITY FUND

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

	7.	9			Ċ	4	Ċω	5			
Total Capital			Total Operating	Deficit in Operations				Deferred Charges to Future Reven\$	Emergency Authorization - Municipal*		Caused By
€9	.↔	₩.	\ <del>\$</del>	.€	€	₩	₩	₩	.↔		
ı										Report	Amount Dec. 31, 2019
↔	<b>₩</b>	¦↔ 	ˈ↔ I	€	8	<b>'</b> ⇔	¦ <b>⇔</b>	<del>'</del> ↔	¦⇔ I		
		60	44,260.00 \$	\$	\$	\$	\$	44,260.00 \$	₩	Budget	Amount in
↔	₩	<del>(\$</del>									
	49	40	44,260.00 \$	60	60	60	60	44,260.00 \$	₩	2020	Amount
07										D	
1	ı	ı	ı	1	ı	1	ı	ı	ī	as at Dec. 31, 2020	Balance

## 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

5.	4.	ω	2.		Date
					Purpose
σ	69	69	es	€9	Amount

# JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor of

On Account of

Date Entered

Amount

Appropriated for in Budget of Year 2021

4	ω	2	<u>.</u>
69	₩	₩	₩

<sup>\*</sup>Do not include items funded or refunded as listed below.

#### UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2019	REDUCE By 2020 Budget	D IN 2020  Canceled  By Resolution	Balance Dec. 31, 2020
			/ tatriorized		Dudget	By Resolution	
							-9
							-
							-
				,			-
1					2 // 2 // 2 // 2 // 2 // 2 // 2 // 2 /		-
							-
							-
							-
							-
							<u> </u>
	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 AND 2021 DEBT SERVICE FOR BONDS WATER UTILITY ASSESSMENT BONDS OF BONDS ISSUED AND OUTSTANDING

	\$ 8,340.00		2021 Interest on Bonds
\$ 25,000.00			2021 Bond Maturities - Capital Bonds
	373,000.00	373,000.00	
	XXXXXXXX	348,000.00	Outstanding - December 31, 2020
	XXXXXXXX	25,000.00	Paid
		XXXXXXXX	Issued
	373,000.00	XXXXXXXXX	Outstanding - January 1, 2020
		APITAL BONDS	WATER UTILITY CAPITAL BONDS
	₩		2021 Interest on Bonds
€9			2021 Bond Maturities - Assessment Bonds
	t	t	
	XXXXXXXX	t	Outstanding - December 31, 2020
	XXXXXXXX		Paid
		XXXXXXXX	Issued
		XXXXXXXX	Outstanding - January 1, 2020
2021 Debt Service	Credit	Debit	

# INTEREST ON BONDS - WATER UTILITY BUDGET

\$ 8,131.66		n 2021	Required Appropriation 2021
	3,370.83	Add: Interest to be Accrued as of 12/31/2021 \$	Add: Interest to be Ac
	4,760.83	4	Subtotal
v	3,579.17	Less: Interest Accrued to 12/31/2020 (Trial Balance) \$	Less: Interest Accrue
	8,340.00	s (*Items) \$	2021 Interest on Bonds (*Items)

## LIST OF BONDS ISSUED DURING 2020

			- 41	Pirpose
1			2021 Matarity	2021 Maturity
1			Vallodiit iooded	Amount lesued
			Issue	Date of Interest
			Rate	Interest

### SCHEDULE OF LOANS AND 2021 DEBT SERVICE FOR LOANS WATER UTILITY ISSUED AND OUTSTANDING LOAN

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXX		
Paid		хххххххх	
Outstanding - December 31, 2020	1	XXXXXXXX	
	-	1	
2021 Loan Maturities			€
2021 Interest on Loans		49	
WATER UTILITY	LOAN	Z	
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020		xxxxxxxx	
	i i	1	
2021 Loan Maturities			\$
2021 Interest on Loans		€	
INTEREST ON LOANS - WATER LITHLITY RUDGET	S - WATER IT	ILITY RIDGET	

Required Appropriation 2021	Add: Interest to be Accrued as of 12/3:/2021	Subtotal	Less: Interest Accrued to 12/31/2020 (Frial Balance)	2021 Interest on Loans (*Items)
1.60	: i <sup>\$</sup>	.: :': \$	\$	€
		1		
-				

## LIST OF LOAMS ISSUED DURING 2020

			Purpose	
i.e.			2021 Matuity	
î.			Amount Issued	
			Date of Issue	1
			Interest Rate	

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

<	
P	(
=	
VATER UTILITY	101
~	
-	
=	1
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	1
	j
	1
	1
	1
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	,
	1
LOAN	1
_	-

	t	ı	
Date of Interest Issue Rate	Amount Issued	2021 Maturity	Purpose
ال	UNG 2020	OF LOANS ISSUED DURING 2020	LIST OF LOA
₩			Required Appropriation 2021
	↔		Add: Interest to be Accrued as of 12/31/2021
	49		Subtotal
	\$	ř	Less: Interest Accrued to 12/31/2020 (Trial Balance)
	\$		2021 Interest on Loans (*Items)
	UTILITY BUDGET	- WATER	INTEREST ON LOANS
	\$		2021 Interest on Loans
•			2021 Loan Maturities
A	-	1	
	XXXXXXXX	ī	Outstanding - December 31, 2020
			7
	XXXXXXXXX		Paid
		XXXXXXXXX	Issued
		XXXXXXX	SCIEDO.
		хххххххх	Outstanding - January 1, 2020
	Z	LOAN	WATER UTILITY
	4		2021 Interest on Loans
₩			2021 Loan Maturities
	1	1	, 8
	XXXXXXXXX	1	Outstanding - December 31, 2020
	XXXXXXXX		Paid
		xxxxxxxx	Issued
		XXXXXXXX	Outstanding - January 1, 2020
Service	Credit	Debit	
)			

#### 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	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
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 WATER 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	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
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.

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.

INTEREST ON NOTES - WATER 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)

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

#### DEBT SERVICE SCHEDULE FOR WATER 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	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
	_		-			_	-	

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.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

#### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

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

sheet 51a

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2020	2020		Expended	Other	Balance - Dece	mber 31, 2020
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
09-02 Improvement of Water Supply System	4,883.00						4,883.00	
15-04 Improvement of Water Supply System	68,131.00		-				68,131.00	
11-07 Improvement of Water Supply System	5,873.00						5,873.00	
10-08 Acquisition of Vehicular Equipment	6,888.00						6,888.00	
12-09 Acquisition of Generator		9,740.00				(9,740.00)		
								enter in a second second
PAGE TOTALS	85,775.00	9,740.00	_	-	-	(9,740.00)	85,775.00	-

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

#### 52.4

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Janu	uary 1, 2020	2020		Expended	Other	Balance - Decer	mber 31, 2020
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	85,775.00	9,740.00		_	-	(9,740.00)	85,775.00	
								The second of th
								1000000
						•		
TOTALS	85,775.00	9,740.00	-	-	-	(9,740.00)	85,775.00	

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

## WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2020	хххххххх	84,868.00
Received from 2020 Budget Appropriation	XXXXXXXX	20,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	ххххххххх	XXXXXXXX
		XXXXXXXX
Due to General Capital - Water Portion for Dump Truck	20,000.00	XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		хххххххх
Balance - December 31, 2020	84,868.00	XXXXXXXX
	104,868.00	104,868.00

# WATER UTILITY CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

t	-	
XXXXXXXX	1	Balance - December 31, 2020
XXXXXXXX		
XXXXXXXX		Appropriated to Finance Improvement Authorizations
	XXXXXXXX	Received from 2020 Emergency Appropriation *
	ххххххххх	Received from 2020 Budget Appropriation *
	xxxxxxxx	Balance - January 1, 2020
Credit	Debit	

<sup>\*</sup>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.

## WATER UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2020 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

							9	Purpose	
Ť							Appropriated	Amount	
1						Authorized	Obligations	Total	
-						Ordinance	Provided by	Down Payment	
1						Years	of 2020 or Prior	Payment in Budget	Amount of Down

### STATEMENT WATER UTILITY CAPITAL FUND OF CAPITAL SURPLUS

### YEAR 2020

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

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 AS AT DECEMBER 31, 2020 FUND

## **Operating and Capital Sections**

(Separately Stated)

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

		(Do not crowd - add additional sheets)
466,114.05	466,114.05	Total
334,869.87		Fund Balance
17,514.23		Reserve for Consumer Accounts and Lien Receivable
113,729.95 "C"		Subtotal - Cash Liabilities
30.25		Due to Water Utility Operating Fund
45,000.00		Due to General Capital Fund
1,804.62		Overpayments
1,634.00		Accounts Payable - Vendors
1		Accrued Interest on Bonds and Notes
7,848.00		Encumbrances Payable
57,413.08		Appropriation Reserves
		Cash Liabilities:
		Deferred Charges (Sheet 48)
	1	Liens Receivable
	17,514.23	Consumer Accounts Receivable
		Receivables Offset with Reserves:
		Due from -
		Due from -
		Investments
	448,599.82	Cash
Credit	Debit	Title of Account
	Be marked with "C"	Casii Flamiliasi mast be Subtotaled alid Subtotal Milst

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 AS AT DECEMBER 31, 2020 FUND (cont'd)

## **Operating and Capital Sections**

(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

		(Do not crowd - add additional sheets)
	- 2	PAGE TOTALS
		AUTHORIZED AND UNCOMPLETED
		COMPLETED
		FIXED CAPITAL:
		DUE FROM CURRENT FUND
		CASH
ı	XXXXXXXX	Bonds and Notes Authorized but Not Issued
хххххххх		Est. Proceeds Bonds and Notes Authorized
		CAPITAL SECTION:
Credit	Debit	Title of Account

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)

## Operating and Capital Sections AS AT DECEMBER 31, 2020

(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

		(Do not crowd - add additional sheets)
1	1	TOTALS
1		CAPITAL FUND BALANCE
-		CAPITAL IMPROVEMENT FUND
		DOWN PAYMENTS ON IMPROVEMENTS
		RESERVE FOR DEBT SERVICE
		RESERVE FOR DEFERRED AMORTIZATION
		RESERVE FOR AMORTIZATION
		DUE TO WATER OPERATING
		ENCUMBRANCES
		CONTRACTS PAYABLE
ī		UNFUNDED
1		FUNDED
		IMPROVEMENT AUTHORIZATIONS:
1		BOND ANTICIPATION NOTES
		CAPITAL LEASES PAYABLE
1		LOANS PAYABLE
1		BONDS PAYABLE
-		PREVIOUS PAGE TOTALS
Credit	Debit	Title of Account
	marked midt o	רמטון בומאווומיט ווומטר שט טמאיטימויט מווע טמאיטימי ווומטר שט

## VILLITY POST CLOSING TRIAL BALANCE ASSESSMENT TRUST FUNDS

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

## AS AT DECEMBER 31, 2020

(Do not crowd - add additional sheets)			FUND BALANCE	ASSESSMENT SERIAL BONDS	ASSESSMENT NOTES														CASH	Title of Account
ets)	1																			Debit
	1		1	1	1															Credit

#### 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	Assessments	RECI Operating	EIPTS			Disbursements	Balance Dec. 31, 2020
and investments are rieuged	Dec. 51, 2015	and Liens	Budget				Disbursements	Dec. 31, 2020
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx
								-
								-
		-	-	-	-	-	-	_

<sup>\*</sup>Show as red figure

### SCHEDULE OF SEWER ALITILA BUDGET 1 2020

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	95,815.00	95,815.00	1
Operating Surplus Anticipated with Consent of Director of Local Government			ī
Sewer Service Charges	415,824.00	517,381.81	101,557.81
Miscellaneous		2,574.22	2,574.22
			ī
			î
			i.
Reserve for Debt Service			Î
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	XXXXXXXX	ххххххххх	XXXXXXXX
			ı
			1
Subtotal	511,639.00	615,771.03	104,132.03
Deficit (General Budget) **			1
	511,639.00	615,771.03	104,132.03
	511,639.00	615,771.03	104,132

<sup>\*\*</sup> 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 유 BUDGET APPROPRIATIONS

34,000.00	Unexpended Balance Canceled (See Footnote)
477,639.00	Total Expenditures
	Surplus (General Budget)**
	Reserved 57,413.08
	Paid or Charged 420,225.92
	Deduct Expenditures:
511,639.00	Total Appropriations and Overexpenditures
	Add: Overexpenditures (See Footnote)
511,639.00	Total Appropriations
	Emergency
	Added by N.J.S. 40A:4-87
511,639.00	Adopted Budget
XXXXXXXX	Appropriations:

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)"

Budget)"

Section 2 should be filled out in every case.

### SECTION 1:

		Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)
		Anticipated Revenue - Deficit (General Budget)**
ī		Deficit
	206,691.99	Remainder = ("Excess in Operations" - Sheet 46)
		Budget Appropriation - Surplus (General Budget)**
206,691.99		Excess
477,639.00		Total Expenditures - As Adjusted
		Above "Total Expenditures"
	477,639.00	Ш
		Cash Refund of Prior Year's Revenue
		Expended Without Appropriation
	57,413.08	Reserved
	420,225.92	Paid or Charged
	xxxxxxxx	Appropriations (Not Including "Surplus (General Budget)")
	XXXXXXXXX	Expenditures:
684,330.99		Total Revenue Realized
	68,559.96	2019 Appropriation Reserves Canceled in 2020
		Miscellaneous Revenue Not Anticipated
	615,771.03	Budget Revenue (Not Including "Deficit (General Budget)")
	ххххххххх	Revenue Realized:

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

* Excess (Revenue Realized)	from Current Fund - If none, enter 'None "	Less: Anticipated Deficit in 2019 Budget - Amount Received and Due	2019 Appropriation Reserves Canceled in 2020 68,559.96
68,559.96			

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

# RESULTS OF 2020 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	104,132.03
Unexpended Balances of Appropriations	XXXXXXXX	34,000.00
Miscellaneous Revenues Not Anticipated	XXXXXXXX	-
Unexpended Balances of 2019 Appropriations*	хххххххх	68,559.96
Deficit in Anticipated Revenues	ï	XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	1
Excess in Operations - to Operating Surplus	206,691.99	XXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	206,691.99	206,691.99

## **OPERATING SURPLUS** - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2020	XXXXXXXX	223,992.88
Excess in Results of 2020 Operations	XXXXXXXX	206,691.99
Amount Appropriated in the 2020 Budget - Cash	95,815.00	хххххххх
Amount Appropriated in 2020 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance - December 31, 2020	334,869.87	XXXXXXXX
	430,684.87	430,684.87

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

334,869.87	# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.
	Total Other Assets
	Operating Deficit #
	Deferred Charges #
	Other Assets Pledged to Surplus:*
334,869.87	Operating Surplus Cash or (Deficit in Operating Surplus Cash)
113,729.95	Deduct Cash Liabilities Marked with "C" on Trial Balance
448,599.82	Subtotal
	Interfund Accounts Receivable
	Investments
448,599.82	Cash

<sup>\*</sup>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

	\$	Transfer to Liens
	\$ 2,315.93	Overpayments applied
	\$ 515,065.88	Collections
		Decreased by:
523,261.20	€	ncreased by: Rents Levied
11,634.84		3alance December 31, 2019

## SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2020		Other	Collections	Decreased by:		Other	Penalties and Costs	Transfers from Accounts Receivable	Increased by:	Balance December 31, 2019
€	<b>€</b> 9	€9	₩		₩	49	<del>(4)</del>	<del>()</del>		€9

## 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)

	7.	တ			, Ö	4.	ω	5	<u>.</u> ~	
Total Capital			Total Operating	Deficit in Operations					Emergency Authorization - Municipal*	Caused By
€	€9	€	₩	€	₩	₩	₩	\$	€	Amount Dec. 31, 2019 per Audit Report
-	€9	€9	₩	φ 	φ 	₩ 	<b>₩</b>	<del>σ</del>	\ <del>\$</del>	nt 2019 Amount in dit 2020
. ↔	₩	€9	\$ 	\$	₩	\$ 	\$	€9	€9	in Amount Resulting
49	₩	€	₩	€	<b>Ө</b>	₩	₩	€9	\$ 050.01,2020	
1	1	1	1	1	1	!		1		5

<sup>\*</sup>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

, Çī	4.	ω	2.	· ·	Date
					Purpose
49	\$	₩	₩	₩	Amount

# JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

.4	ω	2.	In Favor of
			or of
			On Account of
\$	₩		Date Entered
			Amount
			Appropriated for in Budget of Year 2021

#### UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2019	REDUCE By 2020 Budget	O IN 2020  Canceled  By Resolution	Balance Dec. 31, 2020
							<u>-</u>
							<u>-</u>
							<u>-</u>
							<u>-</u>
							<u>-</u>
							-
							-
							-
							<u>-</u>
							<u>-</u> 1
							<u>.</u>
							_
							-
							-
	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 AND 2021 DEBT SERVICE FOR BONDS SEWER UTILITY ASSESSMENT BONDS OF BONDS ISSUED AND OUTSTANDING

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	ı	xxxxxxxx	
	1	ī	
2021 Bond Maturities - Assessment Bonds			\$
2021 Interest on Bonds		\$	
SEWER UTILITY CAPITAL BONDS	PITAL BONDS		
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	ı	XXXXXXXX	
	1	1	
2021 Bond Maturities - Capital Bonds			₩
2021 Interest on Bonds		€	
INTEREST ON BONDS	- SEWER	UTILITY BUDGET	
2021 Interest on Bonds (*Items)		\$	
Less: Interest Accrued to 12/31/2020 (Trial Balance)		€	
Subtotal		<b>⇔</b>	
Add: Interest to be Accrued as of 12/31/2021		€9	
Required Appropriation 2021			\$
LIST OF BONI	LIST OF BONDS ISSUED DURING 2020	UNG 2020	

			Purpose
ſ			2021 Maturity
r			Amount Issued
			Date of Interest
			Interest Rate

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2021 DEBT SERVICE FOR LOANS SEWER UTILITY\_\_\_\_\_LOAN

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OAN	
7	

		1	
Date of Interest Issue Rate	Amount Issued	2021 Maturity	Purpose
	UNG 2020	OF LOANS ISSUED DURING 2020	LIST OF LOA
\$			Required Appropriation 2021
	₩		Add: Interest to be Accrued as of 12/31/2021
	<b>⇔</b>		Subtotal
	₩	9)	Less: Interest Accrued to 12/31/2020 (Trial Balance)
	+		2021 Interest on Loans (*Items)
	UTILITY BUDGET	- SEWER	INTEREST ON LOANS
	\$		2021 Interest on Loans
₩			2021 Loan Maturities
	-	ı	
	XXXXXXXX	t	Outstanding - December 31, 2020
	XXXXXXXX		Paid
		XXXXXXXX	Issued
		XXXXXXXX	Outstanding - January 1, 2020
	2	LOAN	SEWER UTILITY
	\$		2021 Interest on Loans
\$			2021 Loan Maturities
		1	
	XXXXXXXX	1	Outstanding - December 31, 2020
	XXXXXXXX		Paid
		XXXXXXXX	Issued
		XXXXXXXX	Outstanding - January 1, 2020
2021 Debt Service	Credit	Debit	

### SCHEDULE AND 2021 DEBT SERVICE FOR LOANS SEWER UTILITY LOAN OF LOANS ISSUED AND OUTSTANDING

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	Debit	Credit	Service
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	-	хххххххх	
	-	t	
2021 Loan Maturities			₩.
2021 Interest on Loans		₩	
SEWER UTILITY	LOAN	Z	
Outstanding - January 1, 2020	XXXXXXXX		
Issued	ххххххххх		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	t	XXXXXXXX	
	1	1	
2021 Loan Maturities		\$	Ψ,
2021 Interest on Loans		€9	
INTEREST ON LOANS	- SEWER	UTILITY BUDGET	
2021 Interest on Loans (*Items)		\$	
Less: Interest Accrued to 12/31/2020 (Trial Balance)		₩	
Subtotal		υ.	
Add: Interest to be Accrued as of 12/31/2021		₩	
Required Appropriation 2021		€	1

## LIST OF LOANS ISSUED DURING 2020

			Purpose
1			2021 Maturity
-			Amount Issued
			Date of Issue
			Interest Rate

#### 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	For Principal	For Interest	Interest Computed to (Insert Date)
1.							-	
2.								
3.								
<u>4.</u> 5.								
6.								
7. 8.								
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	Date of Maturity	Rate of Interest	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2020					
1								
2								
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.

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)

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

#### 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	20 For Principal	21 For Interest **	Interest Computed to (Insert Date)
	_		-			-	-	

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.

<sup>\*\*</sup> 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

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

Sheet 51a

#### Sheet 52

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

IMPROVEMENTS	Balance - Jar	nuary 1, 2020	2020		Expended	Other	Balance - Dece	mber 31, 2020
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations		Σλροπίασα		Funded	Unfunded
Total 70000-	-	-	-	_	-	-	-	

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	Balance - Jan	uary 1, 2020	2020		Expended	Other	Balance - Dece	ember 31, 2020
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	_
		<u> </u>						
_								
3								
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	хххххххх	
Received from 2020 Budget Appropriation	XXXXXXXX	
	ххххххххх	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance - December 31, 2020		XXXXXXXX
	1	1
		THE STATE OF THE S

## SEWER UTILITY CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

<sup>\*</sup>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 CAPITAL FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2020 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

							Purpose	
1						700000000000000000000000000000000000000	Amount	
1						Authorized	Total	8118
1							Down Payment	
1						Years	Payment in Budget	Amount of Down

## STATEMENT OF SEWER UTILITY FUND CAPITAL SURPLUS

### **YEAR 2020**

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

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 - UTILIT AS AT DECEMBER 31, 2020 ALITILA

**Operating and Capital Sections** 

(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

	ts)	(Do not crowd - add additional sheets)
1		Total
1		Fund Balance
		Reserve for Consumer Accounts and Lien Receivable
- "C"		Subtotal - Cash Liabilities
		Due to -
1		Accrued Interest on Bonds and Notes
		Encumbrances Payable
		Appropriation Reserves
		Cash Liabilities:
		Deferred Charges (Sheet 48)
	ı	Liens Receivable
	ı	Consumer Accounts Receivable
		Receivables Offset with Reserves:
		Due from -
		Due from -
		Investments
		Cash
Credit	Debit	Title of Account
	De marved min C	Capital Habitato made by dancoming the dancomi made

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 BAL ANCE -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"

		(Do not crowd - add additional sheets)
1	1	PAGE TOTALS
		AUTHORIZED AND UNCOMPLETED
		COMPLETED
		FIXED CAPITAL:
		DUE FROM CURRENT FUND
		CASH
į	XXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX		Est. Proceeds Bonds and Notes Authorized
		CAPITAL SECTION:
Credit	Debit	Title of Account
	Marked With "C"	Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked

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

## ANCE -UTILITY FUND (cont'd)

## Operating and Capital Sections AS AT DECEMBER 31, 2020

(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

(Do not crowd - add additional sheets)	TOTALS		CAPITAL FUND BALANCE	CAPITAL IMPROVEMENT FUND	DOWN PAYMENTS ON IMPROVEMENTS						RESERVE FOR DEBT SERVICE	RESERVE FOR DEFERRED AMORTIZATION	RESERVE FOR AMORTIZATION	DUE TO WATER OPERATING	ENCUMBRANCES	CONTRACTS PAYABLE	UNFUNDED	FUNDED	IMPROVEMENT AUTHORIZATIONS:	BOND ANTICIPATION NOTES	CAPITAL LEASES PAYABLE	LOANS PAYABLE	BONDS PAYABLE			PREVIOUS PAGE TOTALS	Title of Account	
s)	1																									1	Debit	
	1	e e			1												1	1		1	1	1	1			ı	Credit	J

## UTILLITY POST CLOSING TRIAL BALANCE ASSESSMENT TRUST FUNDS

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

## AS AT DECEMBER 31, 2020

(Do not crowd - add additional sheets)		OND DADANGE	ELIND BALANCE	ASSESSMENT SERIAL BONDS	ASSESSMENT NOTES														CASH	Title of Account
its)	1																			Debit
																				Credit

#### Sheet 43

#### ANALYSIS OF 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	Assessments and Liens	RECI Operating Budget	EIPTS			Disbursements	Balance Dec. 31, 2020
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	XXXXXXXX	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
Other Liabilities  Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
							_	-

<sup>\*</sup>Show as red figure

### SCHEDULE OF UTILITY BUDGET -2020

## BUDGET REVENUES

Source Operating Surplus Anticipated Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	Budget	Received in Cash	Excess or Deficit*
			1 1
			1
			1
Reserve for Debt Service			
Capital Fund Balance	1		
Added by N.J.S. 40A:4-87:(List)	XXXXXXXX	XXXXXXXX	-
Subtotal	-	-	
Deficit (General Budget) **			
	1	1	

<sup>\*\*</sup> 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:	XXXXXXXX
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget)**	
Total Expenditures	1
Unexpended Balance Canceled (See Footnote)	1

## FOOTNOTES: - RE: OVEREXPENDITURES:

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

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

#### **UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2020 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:

	1	Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)
		Balance of Results of 2020 Operation
	ı	Anticipated Revenue - Deficit (General Budget)**
r		Deficit
	ī	Remainder = ("Excess in Operations" - Sheet 46)
		Budget Appropriation - Surplus (General Budget)**
		Excess
		Total Expenditures - As Adjusted
		Above "Total Expenditures"
		Less: Deferred Charges Included in
	1	Total Expenditures
		Cash Refund of Prior Year's Revenue
		Expended Without Appropriation
	·	Reserved
	ı	Paid or Charged
	XXXXXXXX	Appropriations (Not Including "Surplus (General Budget)")
	XXXXXXXX	Expenditures:
1		Total Revenue Realized
		2019 Appropriation Reserves Canceled in 2020
		Miscellaneous Revenue Not Anticipated
		Budget Revenue (Not Including "Deficit (General Budget)")
	xxxxxxxx	Revenue Realized:

## **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 Utility for 2019

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

# RESULTS OF 2020 OPERATIONS - UTILITY

	Debit	Credit
Excess in Anticipated Revenues	хххххххх	ı
Unexpended Balances of Appropriations	хххххххх	t
Miscellaneous Revenues Not Anticipated	XXXXXXXX	ı
Unexpended Balances of 2019 Appropriations*	хххххххх	1
Deficit in Anticipated Revenues	1	XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	хххххххх	t
Excess in Operations - to Operating Surplus	1	ххххххххх
* See restriction in amount on Sheet 45, SECTION 2		

## **OPERATING SURPLUS** 1 **UTILITY**

ī	1	
хххххххх	ı	Balance - December 31, 2020
xxxxxxxx		Amount Appropriated in 2020 Budget with Prior Written Consent of Director of Local Government Services
XXXXXXXX	ı	Amount Appropriated in the 2020 Budget - Cash
i	хххххххх	Excess in Results of 2020 Operations
	хххххххх	Balance - January 1, 2020
Credit	Debit	

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

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

# SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		Other	Transfer to Liens	Overpayments applied	Collections	Decreased by:	Increased by: User Charges Levied	Balance December 31, 2019
•	49	€9	θ	θ	θ		€	€9

## SCHEDULE OF UTILITY LIENS

Balance December 31, 2020		Other	Collections	Decreased by:		Other	Penalties and Costs	Transfers from Accounts Receivable	Increased by:	Balance December 31, 2019
<b>€</b> 9	<del>\$</del>	€9	Φ		₩.	<b>69</b>	49	49		€

## DEFERRED CHARGES - MANDATORY CHARGES ONLY-

## UTILITY FUND

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

	7.				Ċū	4.	ω	2	F	
Total Capital			Total Operating	Deficit in Operations					Emergency Aumonzation - Municipal*	Caused By
₩	\$	<b>₩</b>	\$	₩	<del>\$</del>	₩	₩	₩ •	<b>⇔</b> I	
5	₩	\$		₩	₩	₩	\$	₩	69	Amount Dec. 31, 2019 per Audit Report
										Amount in 2020 Budget
   <del>\$</del>	 + <del>S</del>	<b>₩</b>	\ ₩	₩	 ₩	 ₩	 ₩	 ₩	 ₩ 	
										Amount Resulting 2020
₩	₩	₩	₩.	₩.	₩.	₩.	. <del>⇔</del>	 ₩	₩	
1		1		1	1		1		ı	Balance as at Dec. 31, 2020

<sup>\*</sup>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

O	4.		.2		
					Date
					Purpose
€9	49	₩	₩	₩	Amount

# JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor of

On Account of

Date Entered

Amount

Appropriated for in Budget of Year 2021

ક	₩ ₩	\$ ₩

#### UTILITY SPECIAL EMERGENCY

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

Sheet

Chief Financial Officer

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

	Debit	Credit	2021 Debt
Outstanding - January 1, 2020	XXXXXXXX		
Issued	xxxxxxxx		
Paid		хххххххх	
Outstanding - December 31, 2020	ı	XXXXXXXX	
	- ~	-	
2021 Bond Maturities - Assessment Bonds			₩
2021 Interest on Bonds		€	
UTILITY CAPITAL BONDS	AL BONDS		
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	I	XXXXXXXX	
	t	1	
2021 Bond Maturities - Capital Bonds			4
2021 Interest on Bonds		₩	
INTEREST ON BONDS -		UTILITY BUDGET	

Required Appropriation 2021	Add: Interest to be accided as of 12/3 1/2021	2 L.	Subtotal \$ -	Less: Interest Accrued to 12/31/2020 (Trial Balance)	2021 Interest on Bonds (*Items) \$ -
					Ľ

# LIST OF BONDS ISSUED DURING 2020

			Fulpose	
ı			ZUZ I MIAILUITY	DOM Moturity
ſ			Zillodiit issued	Amount lesued
			Issue	Date of Interest
			Rate	Interest

#### SCHEDULE AND **2021 DEBT** OF LOANS UTILITY SERVICE FOR LOANS LOAN ISSUED AND OUTSTANDING

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	1	XXXXXXXX	
	î	Ĩ	
2021 Loan Maturities			49
2021 Interest on Loans		₩.	
UTILITY	LOAN		
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXX		
Paid		xxxxxxxx	
Outstanding - December 31, 2020	-	хххххххх	
	1	1	
2021 Loan Maturities			₩
2021 Interest on Loans		\$	

# INTEREST ON LOANS - UTILITY BUDGET

49			Required Appropriation 2021
		\$	Add: Interest to be Accrued as of 12/31/2021
	1	€	Subtotal
		Balance) \$	Less: Interest Accrued to 12/31/2020 (Trial Balance)
	t	↔	2021 Interest on Loans (*Items)

# LIST OF LOANS ISSUED DURING 2020

			21 70000	Pirroso
-			ZOZ I Watulity	2021 Maturity
1			Cillodiit iaaded	Amount lesued
			Issue	Date of Interest
			Rate	Interest

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

7 11 1
Carrie a
CHARLE FOR
1
-
4

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	1	XXXXXXXX	
	1	ı	
2021 Loan Maturities			₩
2021 Interest on Loans		₩	ř.
UTILITY	LOAN		
Outstanding - January 1, 2020	хххххххх		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2020	ī	XXXXXXXX	
	1	ı	
2021 Loan Maturities			8
2021 Interest on Loans		€	

## INTEREST ON LOANS -UTILITY BUDGET

			Tedalled Ubbiobilation 2021
·			Required Appropriation 2021
		<del>co</del>	Add: Interest to be Accrued as of 12/31/2021
	ı	€	Subtotal
		€	Less: Interest Accrued to 12/31/2020 (Trial Balance)
	1	\$	2021 Interest on Loans (*Items)

# LIST OF LOANS ISSUED DURING 2020

			ruipose	
ı			ZOZ I Matulity	DODA Moturity
ı			VIIIOdili Isaded	Amount Issued
			Issue	Date of
			Rate	Interest

#### Sheet 5

#### DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of		21	Interest Computed to
·	Issued	Issue*	Outstanding Dec. 31, 2020	Maturity	Interest	For Principal	For Interest	(Insert Date)
1.								
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	N=	

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.

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.

(Do not crowd - add additional sheets)

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

#### Sheet 5

#### DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
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.

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.

INTEREST ON NOTES - UTILITY BU	JDGET	
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)

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

#### heet 51

#### DEBT SERVICE SCHEDULE FOR 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	20 For Principal	21 For Interest **	Interest Computed to (Insert Date)
								200
	-		·-			-	-	

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.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

#### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

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

Sheet 51a

#### Sheet 52

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Ja	nuary 1, 2020	2020		Expended	Other	Balance - Dece	ember 31, 2020
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
	-	-	-	-	-	-	-	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2020	2020		Expended	Other	Balance - Dece	ember 31, 2020
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PAGE TOTALS	-	-	_	-	-	-	-	-
PAGE TOTALS								

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

## UTILITY CAPITAL FUND

# SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# UTILITY CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Ĭ.	
XXXXXXXX	-	Balance - December 31, 2020
хххххххх		
хххххххх		Appropriated to Finance Improvement Authorizations
	хххххххх	Received from 2020 Emergency Appropriation *
	XXXXXXXX	Received from 2020 Budget Appropriation *
	хххххххх	Balance - January 1, 2020
Credit	Debit	

<sup>\*</sup>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.

## **UTILITY FUND**

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2020 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

								Purpose	
1			ant.				Appropriated	Amount	
1						Authorized	Obligations	Total	
-						Ordinance	Provided by	Down Payment	
1						Years	of 2020 or Prior	Payment in Budget	Amount of Down

#### STATEMENT UTILITY OF CAPITAL CAPITAL SURPLUS FUND

### YEAR 2020

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