

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019
(UNAUDITED)**

| | |
|----------------------------|---------------------------|
| POPULATION LAST CENSUS | <u>77,344</u> |
| NET VALUATION TAXABLE 2019 | <u>\$1,688,244,310.00</u> |
| MUNICODE | <u>0408</u> |

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
MUNICIPALITIES - AUGUST 10, 2019**

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

_____ City _____ of _____ Camden _____ County of _____ Camden _____

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

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

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

Signature: Patrick Keating

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I Patrick Keating am the Chief Financial Officer, License #, of the City of Camden, County of Camden and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at June 30, 2019, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of June 30, 2019.

Prepared by Chief Financial Officer: No

| | |
|--------------|---------------------------------|
| Signature | <u>Patrick Keating</u> |
| Title | <u>Director of Finance</u> |
| Address | <u>520 Market St.</u> |
| | <u>Camden , NJ 08101</u> |
| Phone Number | _____ |
| Email | <u>pakeatin@ci.camden.nj.us</u> |

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the City of Camden as of June 30, 2019 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures except for circumstances as set forth below, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year end June 30, 2019 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures, or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

| |
|---------------------------------|
| L. Jarred Corn |
| Registered Municipal Accountant |
| Bowman & Company LLP |
| Firm Name |
| 601 White Horse Road |
| Voorhees, New Jersey 08043 |
| Address |
| 856-435-6200 |
| Phone Number |
| jcorn@bowmanllp.com |
| Email |

Certified by me
10/30/2019

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will **not** apply for Transitional Aid for 2020.

The undersigned certifies that this municipality has compiled 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: Camden
 Chief Financial Officer: _____
 Signature: _____
 Certificate #: _____
 Date: 10/30/2019

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) # 5 & 10 of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Camden
 Chief Financial Officer: Patrick Keating
 Signature: Patrick Keating
 Certificate #: _____
 Date: 11/7/2019

21-6000418
Fed I.D. #
Camden
Municipality
Camden
County

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

Fiscal Year Ending: June 30, 2019

| | (1) Federal Programs Expended (administered by the State) | (2) State Programs Expended | (3) Other Federal Programs Expended |
|-------|---|-----------------------------------|--|
| TOTAL | \$ | \$299,778.86 | \$6,002,786.49 |

Type of Audit required by OMB Uniform
Guidance and N.J. Circular 15-08-OMB:

Single Audit

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB Uniform Guidance and N.J. Circular 15-08 OMB. The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

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

Patrick Keating
Signature of Chief Financial Officer

11/7/2019
Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the City of Camden, County of Camden during the year 2019.

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

| | |
|------------|----------------------------|
| Signature: | <u>Patrick Keating</u> |
| Name: | <u>Patrick Keating</u> |
| Title: | <u>Director of Finance</u> |

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



MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2020 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$

| |
|---------------------------|
| <u>Terri Paglione</u> |
| SIGNATURE OF TAX ASSESSOR |
| <u>Camden</u> |
| MUNICIPALITY |
| <u>Camden</u> |
| COUNTY |

CURRENT FUND ASSETS
BALANCE SHEET – REGULATORY BASIS
AS OF JUNE 30, 2019

| | 2019 |
|--|----------------|
| Cash: | |
| Cash | 49,390,261.71 |
| Sub Total Cash | 49,390,261.71 |
| Investments: | |
| Investments | 25,074.24 |
| Investments | 25,074.24 |
| Sub Total Investments | 25,074.24 |
| Other Receivables: | |
| Due from State of NJ - Senior Citizens & Veterans Deductions | 168,700.26 |
| Due State of New Jersey - Other | 2,058,900.69 |
| Sub Total Assets not offset by Reserve for Receivables | 2,227,600.95 |
| Receivables and Other Assets with Full Reserves: | |
| Delinquent Taxes | 304,689.81 |
| Tax Title Liens | 65,262,622.71 |
| Mortgage Sales Receivable | 0.00 |
| Property Acquired by Taxes | 56,633,600.00 |
| Contract Sales Receivable | 0.00 |
| Revenue Accounts Receivable | 176,876.95 |
| Special Assessments Receivable | 20,727,976.97 |
| Due Animal Control Fund | 20,746.97 |
| Due Water Utility Operating Fund | 1,036,108.90 |
| Due Sewer Utility Operating Fund | 1,607,059.04 |
| Other Accounts Receivable | 6,251,799.86 |
| Due State Burial Permits | 125.00 |
| Due State of New Jersey - Marriage Licenses | 6,475.00 |
| Due State of New Jersey - Training Fees | 145,087.00 |
| Sub Total Receivables and Other Assets with Reserves | 152,173,168.21 |
| Deferred Charges: | |
| Sub Total Deferred Charges | |
| Total Assets | 203,816,105.11 |
| Federal and State Grant Fund | |
| Assets: | |
| Cash | 150,928.50 |
| Federal and State Grants Receivable | 38,786,786.60 |
| Due Current Fund | 3,489,109.49 |
| Total Assets Federal and State Grant Fund | 42,426,824.59 |
| Total Current Fund Assets | 246,242,929.70 |

**CURRENT FUND LIABILITIES, RESERVES AND FUND BALANCE
BALANCE SHEET – REGULATORY BASIS
AS OF JUNE 30, 2019**

| | 2019 |
|--|----------------|
| Liabilities: | |
| Reserve for Encumbrances | 5,528,750.56 |
| Appropriation Reserves | 12,970,202.60 |
| Accounts Payable | 3,395,929.51 |
| Tax Overpayments | 271,742.21 |
| Regional School Tax Payable | 0.00 |
| Regional High School Tax Payable | 0.00 |
| Local District School Tax Payable | 9,292.00 |
| County Taxes Payable | 0.00 |
| Due County for Added and Omitted Taxes | 0.00 |
| Special District Taxes Payable | 0.00 |
| Prepaid Taxes | 138,790.59 |
| Due Camden County Clerk | 91,807.43 |
| Due Camden County Municipal Utilities Authority | 801,078.27 |
| Tax Deposits Payable | 73,527.41 |
| Other Payable | 36,199.78 |
| Due to State of New Jersey - Senior Citizens & Veterans Deductions | 0.00 |
| Due Federal and State Grant Fund | 3,489,109.49 |
| Due General Capital Fund | 2,334,801.51 |
| Due Trust - Other Funds | 8,915,379.95 |
| Total Liabilities | 38,056,611.31 |
| | |
| Total Liabilities, Reserves and Fund Balance: | |
| Reserve for Receivables | 152,173,168.21 |
| Fund Balance | 13,586,325.59 |
| Total Liabilities, Reserves and Fund Balance | 203,816,105.11 |
| | |
| Federal and State Grant Fund | |
| | |
| Liabilities: | |
| Reserve for Encumbrances | 13,279,621.17 |
| Accounts Payable | 89,188.34 |
| Appropriated Reserves for Federal and State Grants | 27,383,653.80 |
| Unappropriated Reserves for Federal and State Grants | 0.00 |
| Due Trust Other Fund | 1,674,361.28 |
| Total Liabilities Federal and State Grant Fund | 42,426,824.59 |
| | |
| Total Current Fund Liabilities | 246,242,929.70 |

CAPITAL FUND
BALANCE SHEET – REGULATORY BASIS
AS OF JUNE 30, 2019

| | 2019 |
|---|---------------|
| Assets: | |
| Cash | 423,488.71 |
| Loan Receivable - Rutgers University | 92,998.81 |
| Demolition Loan Receivable | 440,367.03 |
| Due Current Fund | 2,334,801.51 |
| Due Trust - Other Fund | 88,800.10 |
| | |
| Deferred Charges: | |
| Deferred Charges to Future Taxation - Unfunded | 3,995,365.82 |
| Deferred Charges to Future Taxation - Funded | 22,866,436.46 |
| Total Deferred Charges | 26,861,802.28 |
| | |
| Total Assets General Capital Fund | 30,242,258.44 |
| | |
| Liabilities: | |
| Improvement Authorizations - Funded | 3,853,183.62 |
| Improvement Authorizations - Unfunded | 2,600,000.00 |
| General Capital Bonds | 16,625,000.00 |
| Bond Anticipation Notes | |
| Loans Payable | 0.00 |
| Loans Payable | 0.00 |
| Demolition Loans Payable | 6,055,500.00 |
| Reserve for Payment of New Jersey Department of Environmental Protection Loans | 208,799.39 |
| Assessment Serial Bonds | |
| New Jersey Department of Environmental Protection Loans Payable | 185,936.46 |
| Reserve for Loan Receivable - Rutgers University | 92,998.81 |
| Assessment Notes | |
| Capital Improvement Fund | 0.00 |
| Down Payments on Improvements | 0.00 |
| Contracts Payable | 531,090.36 |
| Total Liabilities and Reserves | 30,152,508.64 |
| | |
| Fund Balance: | |
| Capital Surplus | 89,749.80 |
| Total General Capital Liabilities | 30,242,258.44 |

**TRUST ASSESSMENT FUND
BALANCE SHEET – REGULATORY BASIS
AS OF JUNE 30, 2019**

| | 2019 |
|---|------|
| Cash: | |
| Cash | |
| Sub Total Cash | |
| Investments: | |
| Sub Total Investments | |
| Assets not offset by Receivables: | |
| Sub Total Assets not offset by Receivables | |
| Assets offset by the Reserve for Receivables: | |
| Assets offset by the Reserve for Receivables | |
| Deferred Charges: | |
| Sub Total Deferred Charges | |
| Total Assets | |
| Liabilities and Reserves: | |
| Assessment Bonds | 0.00 |
| Assessment Notes | |
| Total Liabilities and Reserves | |
| Fund Balance: | |
| Fund Balance | |
| Total Liabilities, Reserves, and Fund Balance | |

**OTHER TRUST FUND
BALANCE SHEET – REGULATORY BASIS
AS OF JUNE 30, 2019**

| | 2019 |
|--|---------------|
| Animal Control Trust Assets: | |
| Cash | 30,632.99 |
| Total Dog Trust Assets | 30,632.99 |
| | |
| Animal Control Trust Liabilities: | |
| Due Current Fund | 20,746.97 |
| Reserve for Animal Control Expenditures | 9,886.02 |
| Total Dog Trust Reserves | 30,632.99 |
| | |
| CDBG Trust Assets: | |
| Total CDBG Trust Assets | |
| | |
| CDBG Trust Liabilities: | |
| Total CDBG Trust Reserves and Liabilities | |
| | |
| LOSAP Trust Assets: | |
| Total LOSAP Trust Assets | |
| | |
| LOSAP Trust Liabilities: | |
| Total LOSAP Trust Reserves | |
| | |
| Open Space Trust Assets: | |
| Cash | |
| Total Open Space Trust Assets | |
| | |
| Open Space Trust Liabilities: | |
| Total Open Space Trust Reserves | |
| | |
| Other Trust Assets: | |
| Cash | 37,196,605.70 |
| Investments | 674,954.68 |
| Community Development Block Grant Receivable | 2,972,712.91 |
| Emergency Solutions Grant Program Receivable | 398,838.45 |
| HOME Investment Partnerships Program Receivable | 1,186,290.92 |
| Housing Opportunities for Persons with AIDS Receivable | 961,454.44 |
| Accounts Receivable - Other | 438,103.36 |
| Due Current Fund | 8,915,379.95 |
| Due Federal and State Grant Fund | 1,674,361.28 |
| Total Other Trust Assets | 54,418,701.69 |
| | |
| Other Trust Liabilities: | |
| Due Sewer Utility Operating Fund | 14,585.46 |
| Due General Capital Fund | 88,800.10 |
| Due to Camden County Prosecutor - Local Law Enforcement Fund | 6,889.05 |
| Reserve for Unemployment Compensation Insurance | 1,200,509.76 |
| Reserve for Workmen's Compensation | 3,760,180.05 |
| Reserve for Health Benefits | 19,994,823.81 |
| Reserve for Self-Insurance | 5,871,345.79 |
| Reserve for Payroll Deductions Payable | 1,358,686.50 |

| | |
|---|----------------------|
| Reserve for Law Enforcement Trust Fund Seized Funds | <u>293,247.03</u> |
| Reserve for Federal Law Enforcement Trust Fund | <u>4.08</u> |
| Reserve for Community Development Block Grant | <u>3,178,582.99</u> |
| Reserve for Emergency Solutions Grant Program | <u>298,634.48</u> |
| Reserve for HOME Investment Partnerships Program | <u>2,274,451.64</u> |
| Reserve for Housing Opportunities for Persons with AIDS | <u>724,112.38</u> |
| Total Trust Escrow Reserves (31-286) | <u>9,522,815.33</u> |
| Total Miscellaneous Trust Reserves (31-287) | <u>5,831,033.24</u> |
| | |
| Total Other Trust Reserves and Liabilities | <u>54,418,701.69</u> |

**PUBLIC ASSISTANCE FUND
BALANCE SHEET – REGULATORY BASIS
AS OF JUNE 30, 2019**

2019

Assets:

Cash Public Assistance #2

Cash Public Assistance #1

Total Public Assistance Assets

Liabilities and Reserves:

Total Public Assistance Reserves and Liabilities

SCHEDULE OF TRUST FUND RESERVES

| <u>Purpose</u> | <u>Amount June 30, 2018 Per Audit Report</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Balance as of June 30, 2019</u> |
|--|--|------------------------|------------------------|--|
| Deposits for Redemption of Tax Title Lien Certificates | \$1,713,634.26 | \$10,981,106.40 | \$7,201,959.43 | \$5,492,781.23 |
| Developer's - Escrow Fees | \$2,897,727.09 | \$1,234,896.35 | \$767,889.34 | \$3,364,734.10 |
| Fire Damage Settlements | \$360.00 | \$ | \$ | \$360.00 |
| HHS Activity Registration Fees | \$20.00 | \$ | \$ | \$20.00 |
| Uniform Fire Safety Act Penalty Monies | \$5,625.00 | \$21,481.00 | \$ | \$27,106.00 |
| Ball Field Trust | \$9,125.92 | \$ | \$ | \$9,125.92 |
| Compensated Absences | \$778,301.20 | \$600,000.00 | \$276,848.22 | \$1,101,452.98 |
| Deposits on Sale of City Property | \$23,188.55 | \$600.00 | \$7,335.00 | \$16,453.55 |
| Disposal of Forfeited Property | \$2,268.58 | \$ | \$ | \$2,268.58 |
| Donations | \$49,210.33 | \$ | \$ | \$49,210.33 |
| Outside Counsel Foreclosure | \$147,686.11 | \$ | \$ | \$147,686.11 |
| Demolition Trust | \$109,647.06 | \$ | \$ | \$109,647.06 |
| Found Money (Law Enforcement Account) | \$30,818.52 | \$ | \$ | \$30,818.52 |
| Found Money (Trust Other) | \$224,934.13 | \$4,413.78 | \$ | \$229,347.91 |
| Gasoline Reimbursement Fund | \$42,932.02 | \$ | \$ | \$42,932.02 |
| Parking Offense Adjudication Act (POAA) | \$242,291.23 | \$20,407.00 | \$11,644.81 | \$251,053.42 |
| Planning Sub-Division Fees | \$410,984.51 | \$78,565.12 | \$ | \$489,549.63 |
| Plumbing Street Opening Deposits | \$207,338.40 | \$ | \$1,050.00 | \$206,288.40 |
| Public Service Electric and Gas Company | \$500.00 | \$ | \$ | \$500.00 |
| Vacated Property | \$8,327.68 | \$ | \$ | \$8,327.68 |
| Administrative Planning Fees | \$946,998.63 | \$105,946.10 | \$916.73 | \$1,052,028.00 |
| Camden City Development Corporation | \$47,722.95 | \$ | \$ | \$47,722.95 |
| Deposit on Purchase of Property | \$19,991.09 | \$ | \$ | \$19,991.09 |
| Deposits for Senior Citizens Bus Trips | \$1,900.00 | \$ | \$ | \$1,900.00 |
| New Camden Cemetery | \$782,792.24 | \$489,998.88 | \$469,785.41 | \$803,005.71 |
| Police Outside Employment | \$1,095,099.94 | \$16,458.75 | \$15,996.75 | \$1,095,561.94 |
| Premium on Tax Sale | \$665,300.00 | \$4,084,600.00 | \$4,084,600.00 | \$665,300.00 |
| Long Term Exemption Fees | \$111,530.44 | \$25,000.00 | \$50,000.00 | \$86,530.44 |
| Pre-Sale Deposits - City Property | \$2,145.00 | \$ | \$ | \$2,145.00 |
| Totals | \$10,578,400.88 | \$17,663,473.38 | \$12,888,025.69 | \$15,353,848.57 |

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

| Title of Liability to which Cash and Investments are Pledged | Audit Balance June 30, 2018 | Receipts | | Other | Disbursements | Balance June 30, 2019 |
|--|-----------------------------|-----------------------|----------------|-------|---------------|-----------------------|
| | | Assessments and Liens | Current Budget | | | |
| | | | | | | |
| Assessment Bond Anticipation Note Issues: | | | | | | |
| Other Liabilities | | | | | | |
| Trust Surplus | | | | | | |
| Trust Surplus | 0.00 | | | | | 0.00 |
| Less Assets "Unfinanced" | | | | | | |
| Totals | 0.00 | | | | | 0.00 |

CASH RECONCILIATION JUNE 30, 2019

| | Cash | | Less Checks Outstanding | Cash Book Balance |
|---------------------------------|---------------------|-----------------------|----------------------------|-----------------------|
| | On Hand | On Deposit | | |
| Federal and State Grant Fund | 159,551.32 | 156,241.02 | 164,863.84 | 150,928.50 |
| Municipal Open Space Trust Fund | | | | |
| Water Utility Assessment Trust | | | | |
| Public Assistance #1** | | | | |
| Sewer Utility Capital | | 1,783,419.37 | | 1,783,419.37 |
| Trust - Other | 427,227.98 | 37,883,199.50 | 1,113,821.78 | 37,196,605.70 |
| Sewer Utility Operating | 657,602.12 | 5,436,676.01 | 19,500.00 | 6,074,778.13 |
| Sewer Utility Assessment Trust | | | | |
| Trust - Assessment | | | | |
| Trust - Dog License | | 30,632.99 | | 30,632.99 |
| Water Utility Operating | 2,724,732.94 | 3,821,212.43 | | 6,545,945.37 |
| Current | 4,000.00 | 51,792,591.59 | 2,406,329.88 | 49,390,261.71 |
| Public Assistance #2** | | | | |
| Water Utility Capital | | 699,039.58 | | 699,039.58 |
| Capital - General | 263,333.33 | 160,155.38 | | 423,488.71 |
| Total | 4,236,447.69 | 101,763,167.87 | 3,704,515.50 | 102,295,100.06 |

* - Include Deposits In Transit

** - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at June 30, 2019.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at June 30, 2019.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: L. Jarred Corn Title: Registered Municipal Accountant

CASH RECONCILIATION JUNE 30, 2019 (CONT'D)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| Bank | Amount |
|---|-----------------------|
| TD - Current - City Clerks Election | 2,023.92 |
| TD - Current - Camden Free Public Library | 6,237.25 |
| TD - Trust Other - Fire Fee Escrow Acct | 27,106.00 |
| TD - Trust Other - HOPWA | 204,691.01 |
| TD - Trust Other - ESG | 27,572.76 |
| TD - Trust Other - Camden Liberty C1 Tower Escrow | 835,290.45 |
| TD - Trust Other - Liberty Trust Water and Sewer Fee Escrow | 339,084.34 |
| PNC - Current - Parking Surcharge Account | 1,424,920.00 |
| Santander - Sewer Utility Capital - Investment Account | 20,005.31 |
| Santander - Water Utility Operating - Investment Account | 26,056.05 |
| TD - Trust Other - CDBG | 227,680.60 |
| TD - Trust Other - Home Projects Fund | -68,090.71 |
| TD - Trust Other - Litigation Escrow (1) | 1,000.00 |
| TD - Trust Other - Payroll | 814,944.45 |
| PNC - Sewer Utility Operating - Temporary Water & Sewer | 1,507,847.06 |
| PNC - Water Utility Operating - Temporary Water & Sewer | |
| TD - Trust Other - 3rd Party Lienholders | 3,500,322.24 |
| TD - Trust Other - Employee Opportunity Day | 9,349.19 |
| TD - Trust Other - Law Enforcement | 384,395.13 |
| TD - Water Utility Operating - Temporary Water and Sewer | 3,055,089.82 |
| Santander - Current - Investment Account | 417,652.59 |
| TD - Animal Control - Trust Other | 30,632.99 |
| TD - Federal and State Grant - Grant | 156,241.02 |
| TD - Sewer Utility Capital - Sewer Capital | 1,763,414.06 |
| TD - Trust Other - Workmans Compensation | 3,813,159.94 |
| TD - Water Utility Operating - Water | 740,066.56 |
| Santander - General Capital - Investment Account | 28,600.11 |
| Santander - Sewer Utility Operating - Investment Account | 26,099.36 |
| TD - Sewer Utility Operating - Sewer Utility | 662,251.12 |
| TD - Sewer Utility Operating - Temporary Water and Sewer | 3,240,478.47 |
| TD - Trust Other - Hope III Escrow | |
| TD - Trust Other - New Cemetery | 133,025.85 |
| TD - Water Utility Capital - Water Capital | 679,034.27 |
| PNC - Trust Other - Qual-Lynx | 108,853.55 |
| Santander - Water Utility Capital - Investment Account | 20,005.31 |
| State of NJ Cash Management Fund - Current | 1,036.98 |
| TD - General Capital - General Capital | 131,555.27 |
| TD - Trust Other - Insurance | 19,381,238.69 |
| TD - Trust Other - Qual-Lynx | 18,409.25 |
| TD - Trust Other - Unemployment Comp Trust | 1,013,724.48 |
| TD - Current - General | 49,940,720.85 |
| TD - Trust Other - Camden Liberty Trust Escrow | 647,051.42 |
| TD - Trust Other - Escrow | 1,440,230.56 |
| TD - Trust Other - Litigation Escrow (2) | 1,039.82 |
| TD - Trust Other - Trust Other | 5,023,120.48 |
| | |
| Total | 101,763,167.87 |

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

| Grant | Balance July 1, 2018 | 2019 Budget Revenue Realized | Received | Canceled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|---|----------------------|------------------------------|------------|-----------|-----------|-----------------------|------------------------------------|
| NJDOT River Road (CR 543) HPP-4273 Cramer Hill | | | 4,936.74 | | 4,936.74 | 0.00 | |
| FY 2017 Justice Assistance DJ-BX-0219 | | 226,677.00 | 12,603.00 | | | 214,074.00 | |
| FY 2017 Emergency Management Agency | | 10,000.00 | 10,000.00 | | | 0.00 | |
| Morgan Village Safe Streets Routes School | | 108,000.00 | 14,458.21 | | | 93,541.79 | |
| 2016 Recycling Tonnage Grant | | 36,761.45 | 36,761.45 | | | 0.00 | |
| 2018 Summer Food Service Program | | 702,567.07 | | | | 702,567.07 | |
| FY 18 Justice Assistance Grant | | 215,699.00 | | | | 215,699.00 | |
| DVRPL Planning | | 24,000.00 | | | | 24,000.00 | |
| DVRPL Planning | | 20,800.00 | | | | 20,800.00 | |
| NJDOT ADA Improvement Projects | | 6,172,989.00 | | | | 6,172,989.00 | |
| TIGER Grant | | 16,200,000.00 | | | | 16,200,000.00 | |
| FY 18 Brownfields Cleanup Grant - 1667 Davis St | | 200,000.00 | | | | 200,000.00 | |
| FY 18 Brownfields Cleanup Grant - 7th and Kaighn | | 200,000.00 | | | | 200,000.00 | |
| Fleet Management Road Project from CRA | | 115,000.00 | | | | 115,000.00 | |
| 2019 - 2020 Municipal Drug Alliance | | 44,437.18 | | | | 44,437.18 | |
| FY 2015 Municipal Drug Alliance | | 59,617.17 | | | | 59,617.17 | |
| TIGER Grant Match NJEDA / ERB | | 2,517,030.00 | | | | 2,517,030.00 | |
| Delaware Valley Regional #17-61-060 | 24,000.00 | | 24,000.00 | | | 0.00 | |
| Delaware Valley Regional #18-61-060 | 24,000.00 | | 24,000.00 | | | 0.00 | |
| FY 2008 Body Armor Replacement Program 9626 | 38,842.51 | | | 38,842.51 | | 0.00 | |
| FY 2012 National Forum on Youth Violence Prevention Expansion Project | 747,078.80 | | 775,277.90 | | 34,333.26 | 6,134.16 | |
| FY 2013 Sustainable Jersey Small Grant | 1,000.00 | | | | | 1,000.00 | |

| Grant | Balance July 1, 2018 | 2019 Budget Revenue Realized | Received | Canceled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|--|----------------------|------------------------------|--------------|------------|-----------|-----------------------|------------------------------------|
| FY 2016 Camden 7th Street Improvement Project | 1,469,347.00 | | | | | 1,469,347.00 | |
| HDS Kaighn Fire Station - P16720 | 2,785.00 | | | | | 2,785.00 | |
| NJDOT Cleveland Ave Reconstruction STP4287 101 | 123,517.87 | | | 123,517.87 | | 0.00 | |
| South 7th Street, Pine Street to Atlantic | 139,490.06 | | | | | 139,490.06 | |
| Sustainable Jersey Municipal School Recycling | 10,000.00 | | | 10,000.00 | | 0.00 | |
| 2010 Recycling Tonnage | 30,063.15 | | | | | 30,063.15 | |
| DOJ Office of Juvenile Justice and Delinquency Prevention for National Forum on Youth Violence | 125,000.00 | | 118,501.65 | | | 6,498.35 | |
| FEMA - Camden Neighborhood Renaissance 2001 | 22,046.00 | | | 22,046.00 | | 0.00 | |
| FY 2012 National Forum on Youth Violence Prevention Expansion Project | 3,500.00 | | | | | 3,500.00 | |
| FY 2015 NJDOT Transportation Trust Fund - Resurfacing of Various Streets | 147,238.50 | | | | | 147,238.50 | |
| MDA - Municipal Drug Alliance FY 2017/18 | 59,617.17 | | 59,617.17 | | | 0.00 | |
| National Recreation and Park Association | 15,000.00 | | 15,000.00 | | | 0.00 | |
| NJDOT River Road, Cramer Hill #HPP-0543 | 3,682,382.50 | | 1,418,048.37 | | | 2,264,334.13 | |
| NJUEZ Camden Gateway Program | 10,000.00 | | | 10,000.00 | | 0.00 | |
| River Road / Cramer Hill #5808379 | 14,682.71 | | 14,516.71 | | | 166.00 | |
| UEZ Camden CCTV Camera Program Phase I | 3,700.00 | | | | | 3,700.00 | |
| 2011 Summer Food Program (Surplus) | 112,916.08 | | | 112,916.08 | | 0.00 | |
| 2015 NJDOT Resurfacing Dudley & Various Streets | 185,669.11 | | | | 48,250.00 | 233,919.11 | |
| 2016 Resurfacing of Various Streets | 91,240.21 | | | | | 91,240.21 | |

| Grant | Balance July 1, 2018 | 2019 Budget Revenue Realized | Received | Canceled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|---|----------------------|------------------------------|------------|------------|-----------|-----------------------|------------------------------------|
| Delaware Valley Regional #17-63-025 | 20,800.00 | | 20,000.00 | | | 800.00 | |
| FY 2012 National Forum on Youth Violence Prevention Expansion Project | 97,240.92 | | 12,312.34 | 84,928.58 | | 0.00 | |
| FY 2012 NJDOT River Road (CR543) Improvements - Cramer Hill Project | 24,967.67 | | 24,967.67 | | | 0.00 | |
| National Forum on Youth Violence Prevention Enhancement Project 2014-2015 | 171,604.68 | | 222,200.00 | | 50,595.32 | 0.00 | |
| NJDOT - Braid Blvd & South 10th Street | 45,978.09 | | | | | 45,978.09 | |
| UEZA FY 2004-05 | 24,867.83 | | | | | 24,867.83 | |
| 2012 Justice Assistance Grant | 98.28 | | | 98.28 | | 0.00 | |
| DOT Resurfacing of Various Streets | 99,545.00 | | | | | 99,545.00 | |
| FY 2015 Justice Assistance [JAG DJ-BX-1027] | 34,787.41 | | 34,688.11 | 99.30 | | 0.00 | |
| FY 2015 NJDOT Safe Routes to School | 317,200.00 | | | | | 317,200.00 | |
| FY 2016 Justice Assistance DJ-BX-0219 | 68,762.55 | | 44,817.90 | | | 23,944.65 | |
| Milling / Resurfacing of Empire Ave and Various Streets | 161,976.60 | | | 161,976.60 | | 0.00 | |
| Morgan Village Safe Streets Routes School | 20,500.00 | | | | | 20,500.00 | |
| NJ Transportation Trust - Cooper St. & Riverside Dr. | 88,550.32 | | | | | 88,550.32 | |
| NJDOT Resurfacing Dudley & Various | 48,250.00 | | | 48,250.00 | | 0.00 | |
| NJDOT River Road (CR 543) Improvements, Cramer Hill (ROW) | 5,148.41 | | | 5,148.41 | | 0.00 | |
| UEZA 09-12 Camden Police Technology Program Phase 1 | 14,804.48 | | | 14,804.48 | | 0.00 | |
| Camden City Collaboration to End Youth Violence | 70,000.00 | | | | | 70,000.00 | |
| Community Stewardship Incentive Program | 761.10 | | | | | 761.10 | |

| Grant | Balance July 1, 2018 | 2019 Budget Revenue Realized | Received | Canceled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|---|----------------------|------------------------------|--------------|-----------|-------|-----------------------|------------------------------------|
| Delaware Valley Regional #18-63-025 | 20,800.00 | | 20,000.00 | | | 800.00 | |
| Delaware Valley Regional TSP 16-063-025 | 800.00 | | | | | 800.00 | |
| DWI Enforcement Fund Grant (Additional Fund) | 9,055.35 | | | 9,055.35 | | 0.00 | |
| FEMA - Fire Prevention and Safety 2005 | 18,065.00 | | | 18,065.00 | | 0.00 | |
| FY 2015 SAFER EMW-2015-FH-00376 | 3,602,095.00 | | 2,147,739.04 | | | 1,454,355.96 | |
| HDS Remed Fund YAFFA Junkyard | 5,821.00 | | | | | 5,821.00 | |
| JABG FY 2009 | 6,607.58 | | | | | 6,607.58 | |
| Knox Meadows Phase II | 200,000.00 | | | | | 200,000.00 | |
| NJDEA HWR Factory WS0001-P16797 | 4,072.00 | | | | | 4,072.00 | |
| NJDOT South 7th Street Federal Aid | 2,317,352.50 | | | | | 2,317,352.50 | |
| 2016 Recycling Enhancement Act Entitlement | 20,000.00 | | | | | 20,000.00 | |
| 2018 Summer Food Service Program | 571,481.40 | | 379,556.29 | | | 191,925.11 | |
| FY 2015 Youth Violence Prevention Enhancement | 174,824.28 | | 114,888.42 | 59,935.86 | | 0.00 | |
| NJDCA Balanced Housing Program - Fairview Village | 35,500.00 | | | 35,500.00 | | 0.00 | |
| NJDEP Whitman Park Improvement 0408-14-045 | 300,000.00 | | | | | 300,000.00 | |
| NJDOT 2015 7th Street Bikeways Improvements | 180,000.00 | | | | | 180,000.00 | |
| NJDOT FY17 TTFA Resurfacing Various Streets | 614,950.00 | | | | | 614,950.00 | |
| NJDOT North Camden Waterfornt Park | 825,000.00 | | | | | 825,000.00 | |
| NJDOT River Road (CR 543) HPP-4273 Cramer Hill | 1,100.00 | | | 1,100.00 | | 0.00 | |
| NJUEZA - 2nd and 3rd Streetscape Project | 87,656.66 | | | 87,656.66 | | 0.00 | |
| River Road Improvements, Cramer Hill | 393,784.58 | | | | | 393,784.58 | |

| Grant | Balance July 1, 2018 | 2019 Budget Revenue Realized | Received | Canceled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|-------------------------|----------------------|------------------------------|---------------------|-------------------|-------------------|-----------------------|------------------------------------|
| USEPA 2004: Green Acres | 500,000.00 | | 100,000.00 | | | 400,000.00 | |
| Total | 18,287,925.36 | 26,853,577.87 | 5,648,890.97 | 843,940.98 | 138,115.32 | 38,786,786.60 | |

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance July 1, 2018 | Transferred from 2019 Budget Appropriations | | Expended | Cancelled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|---|-------------------------|--|------------------------------|------------|------------|------------|--------------------------|---------------------------------------|
| | | Budget | Appropriation by 40A:4-87 | | | | | |
| 2009 Recycling Tonnage (Solid Waste Adm) | 102.12 | | | | | | 102.12 | |
| 2010 Energy Efficiency Conservation | 7,568.24 | | | 116,796.10 | | 114,214.90 | 4,987.04 | |
| 2010 Recycling Tonnage | 106.42 | | | | | | 106.42 | |
| 2011 Summer Food Program (Surplus Revenue) | 2,851.78 | | | 2,851.78 | | | 0.00 | |
| 2012 Clean Communities | 1,489.52 | | | 1,496.40 | | 910.00 | 903.12 | |
| 2012 Municipal Court Alcohol Education | 10,238.29 | | | | 10,238.29 | | 0.00 | |
| 2013 Municipal Court Alcohol Education | 29,525.43 | | | | | | 29,525.43 | |
| 2014 Summer Food Service Program | 147.28 | | | | 147.28 | | 0.00 | |
| 2015 NJDOT Resurfacing Dudley and Various Streets | 168,224.39 | | | 167,222.76 | | 149,708.76 | 150,710.39 | |
| 2016 Municipal Court Alcohol Education | 29,973.46 | | | | | | 29,973.46 | |
| 2016 Recycling Enhancement Act Entitlement | 766.50 | | | 20,000.00 | | 19,233.50 | 0.00 | |
| 2016 Recycling Tonnage Grant | | 36,761.45 | | | | | 36,761.45 | |
| 2016 Resurfacing of Various Streets | 31,231.95 | | | 186,803.40 | | 253,718.05 | 98,146.60 | |
| 2016 Summer Food Service Program | 0.00 | | | | 286,078.65 | 286,078.65 | 0.00 | |
| 2017 Municipal Court Alcohol Education | 17,886.42 | | | | | | 17,886.42 | |
| 2018 Summer Food Service Program | 209,185.40 | | | 411,008.10 | | 362,296.00 | 160,473.30 | |
| 2019 - 2020 Municipal Drug Alliance | | 74,521.46 | | | | | 74,521.46 | |

| Grant | Balance July 1, 2018 | Transferred from 2019 Budget Appropriations | | Expended | Cancelled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|---|-------------------------|--|------------------------------|------------|-----------|-----------|--------------------------|---------------------------------------|
| | | Budget | Appropriation by 40A:4-87 | | | | | |
| 2019 Summer Food Service Program | | | 702,567.07 | 377,453.39 | | | 325,113.68 | |
| 6th Street New Houses P13249 | 1,720.00 | | | | 1,720.00 | | 0.00 | |
| Camden City Collaboration to End Youth Violence | 70,000.00 | | | 56,838.69 | 13,161.31 | | 0.00 | |
| Camden Neighborhood Program - Urban Coordination | 146.20 | | | | | | 146.20 | |
| Clean Communities | 828.29 | | | | | | 828.29 | |
| Clean Communities Program | | | | 615.00 | | 3,975.00 | 3,360.00 | |
| Comcast Foundation | 104.38 | | | | | | 104.38 | |
| Community Stewardship Incentive Program | 761.10 | | | | | | 761.10 | |
| Delaware Valley Regional | 23,554.00 | | | | | | 23,554.00 | |
| Delaware Valley Regional #15-61- 060 | 23,709.23 | | | | | | 23,709.23 | |
| Delaware Valley Regional #15-63- 025 | 20,000.00 | | | | | | 20,000.00 | |
| Delaware Valley Regional #17-61- 060 | 551.11 | | | | | 17,600.95 | 18,152.06 | |
| Delaware Valley Regional #17-63- 025 | 19,047.33 | | | 2,681.55 | | | 16,365.78 | |
| Delaware Valley Regional #18-61- 060 | 29,548.84 | | | 2,660.25 | 17,600.95 | | 9,287.64 | |
| Delaware Valley Regional #18-63- 025 | 26,000.00 | | | | | | 26,000.00 | |
| Delaware Valley Regional Highway 16-61-060 | 23,473.65 | | | | | | 23,473.65 | |
| Delaware Valley Regional TSP 16- 063-025 | 20,800.00 | | | | | | 20,800.00 | |

| Grant | Balance July 1, 2018 | Transferred from 2019 Budget Appropriations | | Expended | Cancelled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|--|-------------------------|--|------------------------------|------------|-----------|------------|--------------------------|---------------------------------------|
| | | Budget | Appropriation by 40A:4-87 | | | | | |
| DOJ Office of Juvenile Justice and Delinquency Prevention for National Forum on Youth Violence | 125,000.00 | | | 119,501.65 | 5,498.35 | | 0.00 | |
| DOT Resurfacing of Various Streets | | | | 384,495.00 | | 384,495.00 | 0.00 | |
| DVRPL Planning | | 24,000.00 | | 10,245.89 | | | 13,754.11 | |
| DVRPL Planning | | 20,800.00 | | | | | 20,800.00 | |
| DYFS - Multi-Youth 015 Beds | 197,140.23 | | | | | | 197,140.23 | |
| Emma 2016 Grant | 9,400.00 | | | | | | 9,400.00 | |
| Fillmore Street P13243 | 1,760.00 | | | | 1,760.00 | | 0.00 | |
| Fleet Managemet Road Project from CRA | | 115,000.00 | | | | | 115,000.00 | |
| FY 15 Americorp | | | | | 12,750.00 | 12,750.00 | 0.00 | |
| FY 18 Brownfields Cleanup Grant - 1667 Davis St | | 200,000.00 | | 200,000.00 | | | 0.00 | |
| FY 18 Brownfields Cleanup Grant - 7th and Kaighn | | 200,000.00 | | 200,000.00 | | | 0.00 | |
| FY 18 Justice Assistance Grant | | 215,699.00 | | 209,566.00 | | | 6,133.00 | |
| FY 2007 Recycling Tonnage Grant | 354.71 | | | | | | 354.71 | |
| FY 2011 Clean Communities | 146.32 | | | 145.60 | | | 0.72 | |
| FY 2012 Body Armor Replacement Fund Program | 23,165.19 | | | | 23,165.19 | | 0.00 | |
| FY 2012 National Forum on Youth Violence Prevention Expansion Project | 310,047.56 | | | 310,047.56 | | | 0.00 | |
| FY 2012 Recycling Tonnage Grant | 35.75 | | | | | | 35.75 | |
| FY 2013 Body Armor Replacement Fund Program | 24,843.27 | | | | 24,843.27 | | 0.00 | |
| FY 2013 Clean Communities Grant | 3,964.04 | | | | | | 3,964.04 | |
| FY 2014 Recycling Tonnage Grant | 34,932.47 | | | 31,350.00 | | | 3,582.47 | |

| Grant | Balance July 1, 2018 | Transferred from 2019 Budget Appropriations | | Expended | Cancelled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|--|-------------------------|--|------------------------------|--------------|-----------|------------|--------------------------|---------------------------------------|
| | | Budget | Appropriation by 40A:4-87 | | | | | |
| FY 2015 Emergency Management Agency | 7,000.00 | | | | | | 7,000.00 | |
| FY 2015 Justice Assistance [JAG DJ-BX-1027] | 11,302.75 | | | 23,659.00 | 99.30 | 12,455.55 | 0.00 | |
| FY 2015 Municipal Drug Alliance | | 74,521.46 | | 48,308.89 | | | 26,212.57 | |
| FY 2015 NJDOT Safe Routes to School | 317,200.00 | | | | | | 317,200.00 | |
| FY 2015 NJDOT Transportation Trust Fund - Resurfacing of Various Streets | | | | 581,085.82 | | 588,954.00 | 7,868.18 | |
| FY 2015 Recycling Tonnage Grant | 39,773.39 | | | 1,726.00 | | | 38,047.39 | |
| FY 2015 SAFER EMW-2015-FH-00376 | 3,397,255.30 | | | 2,118,703.00 | | 5,941.89 | 1,284,494.19 | |
| FY 2015 Youth Violence Prevention Enhancement | 99,081.39 | | | 39,145.53 | 59,935.86 | | 0.00 | |
| FY 2016 Camden 7th Street Improvement Project | 1,469,347.00 | | | | | | 1,469,347.00 | |
| FY 2016 Clean Communities Grant | 41,960.03 | | | 74,504.05 | | 32,544.02 | 0.00 | |
| FY 2016 Comcast Foundation | 645.90 | | | | | | 645.90 | |
| FY 2016 Justice Assistance DJ-BX-0219 | 12,840.13 | | | 68,591.08 | | 55,922.42 | 171.47 | |
| FY 2016 Municipal Drug Alliance | 358.72 | | | | | | 358.72 | |
| FY 2016 Recycling Tonnage Grant | 28,351.46 | | | 23,071.63 | | 2,500.00 | 7,779.83 | |
| FY 2017 Clean Communities Grant | 123,316.50 | | | 123,316.50 | | | 0.00 | |
| FY 2017 Emergency Management Agency | | 10,000.00 | | | | | 10,000.00 | |
| FY 2017 Justice Assistance DJ-BX-0219 | | 226,677.00 | | 215,677.00 | | | 11,000.00 | |
| FY 2017 Municipal Court Alcoholic Education | | 17,209.70 | | | | | 17,209.70 | |

| Grant | Balance July 1, 2018 | Transferred from 2019 Budget Appropriations | | Expended | Cancelled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|--|-------------------------|--|------------------------------|------------|-----------|------------|--------------------------|---------------------------------------|
| | | Budget | Appropriation by 40A:4-87 | | | | | |
| FY 2018 Clean Communities | | 118,240.04 | | 13,066.16 | | | 105,173.88 | |
| HDS Kaighn Fire Station - P16720 | 3,440.61 | | | | | | 3,440.61 | |
| HDS Remed Fund Yaffa Junkyard | 2,408.09 | | | | | | 2,408.09 | |
| HDSRF Former Consolidated Foam | 1,300.67 | | | | 1,300.67 | | 0.00 | |
| Knox Meadows Phase II | | | | 200,000.00 | | 200,000.00 | 0.00 | |
| MDA - Municipal Drug Alliance FY 2017/18 | 41,971.46 | | | 1,100.00 | | 2,150.00 | 43,021.46 | |
| Milling / Resurfacing of Empire Ave and Various Streets | 66,890.85 | | | | 66,890.85 | | 0.00 | |
| Morgan Village Safe Streets Routes School | | | | 20,500.00 | | 20,500.00 | 0.00 | |
| Morgan Village Safe Streets Routes School | | 108,000.00 | | 108,000.00 | | | 0.00 | |
| Mun Court Alcohol Ed Rehab | 2,244.62 | | | | 2,244.62 | | 0.00 | |
| Municipal Court Alcohol Education Rehab | 39.46 | | | | 39.46 | | 0.00 | |
| Municipal Court Alcohol Education Rehab and Enforcement Fund | 7,986.53 | | | | 7,986.53 | | 0.00 | |
| Municipal Court Alcohol Education Rehab and Enforcement Fund | 2,233.04 | | | | | | 2,233.04 | |
| Municipal Court Alcohol Education Rehabilitation Fund | 15,656.23 | | | | | | 15,656.23 | |
| National Forum on Youth Prevention Enhancement Project 2014-2015 | 13,993.76 | | | 13,993.76 | | | 0.00 | |
| National Recreation and Park Association | | 40,000.00 | | 37,517.55 | | | 2,482.45 | |
| National Recreation and Park Association | 152.25 | | | 165.00 | | 165.00 | 152.25 | |
| New Jersey Tree Fund | 1,000.00 | | | | | | 1,000.00 | |

| Grant | Balance July 1, 2018 | Transferred from 2019 Budget Appropriations | | Expended | Cancelled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|--|-------------------------|--|------------------------------|--------------|-----------|--------------|--------------------------|---------------------------------------|
| | | Budget | Appropriation by 40A:4-87 | | | | | |
| NJDEP Whitman Park Improvement 0408-14-045 | 300,000.00 | | | | | | 300,000.00 | |
| NJDOT - 2015 7th Street Bikeways Improvements | | | | 180,000.00 | | 180,000.00 | 0.00 | |
| NJDOT - Braid Blvd and South 10th Street | 56,944.27 | | | | | | 56,944.27 | |
| NJDOT ADA Improvement Projects | | 6,172,989.00 | | 6,112,009.05 | | | 60,979.95 | |
| NJDOT FY17 TTFA Resurfacing Various Streets | 614,950.00 | | | 437,808.85 | | | 177,141.15 | |
| NJDOT North Camden Waterfront Park | 825,000.00 | | | | | | 825,000.00 | |
| NJDOT River Road (CR 543) Improvements, Cramer Hill (ROW) | | | | | | 1,311.67 | 1,311.67 | |
| NJDOT River Road, Cramer Hill #HPP-0543 | | | | 3,682,382.50 | | 3,682,382.50 | 0.00 | |
| NJDOT South 7th Street Federal Aid | 1,079,907.50 | | | 1,236,350.00 | | 1,237,445.00 | 1,081,002.50 | |
| NJEDA HOR Factory OS0001- P16797 | 10,537.42 | | | | | | 10,537.42 | |
| Police Mini Station Broadway P13251 | 1,598.00 | | | | 1,598.00 | | 0.00 | |
| Recycling Rebate Fund | 2,503.35 | | | | | | 2,503.35 | |
| River Road / Cramer Hill #5808379 | | | | | | 166.00 | 166.00 | |
| River Road Improvements, Cramer Hill | | | | 393,784.58 | | 393,784.58 | 0.00 | |
| Solid Waste - FY 2015 Clean Communities Grant | | | | 725.00 | | 725.00 | 0.00 | |
| South 7th Street, Pine Street to Atlantic | 139,490.06 | | | | | | 139,490.06 | |
| TCDI / DVRP | 25,018.37 | | | | | | 25,018.37 | |
| TIGER Grant | | 16,200,000.00 | | 937,895.78 | | | 15,262,104.22 | |

| Grant | Balance July 1, 2018 | Transferred from 2019 Budget Appropriations | | Expended | Cancelled | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|--|-------------------------|--|------------------------------|----------------------|-------------------|---------------------|--------------------------|---------------------------------------|
| | | Budget | Appropriation by 40A:4-87 | | | | | |
| TIGER Grant Match NJEDA / ERB | | 2,517,030.00 | | 93,235.78 | | | 2,423,794.22 | |
| UEZ Urban Enterprise Zone Authority | 1,244,139.84 | | | | | | 1,244,139.84 | |
| UEZ Urban Enterprise Zone Authority | 914,699.57 | | | | | | 914,699.57 | |
| Total | 12,422,869.39 | 26,371,449.11 | 702,567.07 | 19,598,101.63 | 537,058.58 | 8,021,928.44 | 27,383,653.80 | |

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance July 1, 2018 | Transferred from 2019 Budget Appropriations | | Receipts | Grants Receivable | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|---|-------------------------|--|------------------------------|----------|-------------------|-------|--------------------------|---------------------------------------|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| 2016 Recycling Tonnage Grant | | 36,761.45 | | | 36,761.45 | | 0.00 | |
| 2018 Municipal Court Alcohol Education | 17,209.70 | 17,209.70 | | | | | 0.00 | |
| 2019 Summer Food Service Program | | | 702,567.07 | | 702,567.07 | | 0.00 | |
| DVRPL Planning | | 24,000.00 | | | 24,000.00 | | 0.00 | |
| DVRPL Planning | | 20,800.00 | | | 20,800.00 | | 0.00 | |
| Fleet Management Road Project from CRA | | 115,000.00 | | | 115,000.00 | | 0.00 | |
| FY 18 Brownfields Cleanup Grant - 1667 Davis St | | 200,000.00 | | | 200,000.00 | | 0.00 | |
| FY 18 Brownfields Cleanup Grant - 7th and Kaighn | | 200,000.00 | | | 200,000.00 | | 0.00 | |
| FY 18 Justice Assistance Grant | | 215,699.00 | | | 215,699.00 | | 0.00 | |
| FY 2015 Municipal Drug Alliance | | 59,617.17 | | | 59,617.17 | | 0.00 | |
| FY 2016 Municipal Drug Alliance | 15,179.99 | 59,617.17 | | | 44,437.18 | | 0.00 | |
| FY 2017 Emergency Management Agency | | 10,000.00 | | | 10,000.00 | | 0.00 | |
| FY 2017 Justice Assistance DJ-BX- 0219 | | 226,677.00 | | | 226,677.00 | | 0.00 | |
| FY 2018 Clean Communities | 118,240.04 | 118,240.04 | | | | | 0.00 | |
| Morgan Village Safe Streets Routes School | | 108,000.00 | | | 108,000.00 | | 0.00 | |
| National Recreation and Park Association | 40,000.00 | 40,000.00 | | | | | 0.00 | |
| NJDOT ADA Improvement Projects | | 6,172,989.00 | | | 6,172,989.00 | | 0.00 | |
| TIGER Grant | | 16,200,000.00 | | | 16,200,000.00 | | 0.00 | |
| TIGER Grant Match NJEDA / ERB | | 2,517,030.00 | | | 2,517,030.00 | | 0.00 | |

| Grant | Balance July 1, 2018 | Transferred from 2019 Budget Appropriations | | Receipts | Grants Receivable | Other | Balance June 30, 2019 | Other Grant Receivable Description |
|--------------|-------------------------|--|------------------------------|-------------|----------------------|-------------|--------------------------|---------------------------------------|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| Total | 190,629.73 | 26,341,640.53 | 702,567.07 | 0.00 | 26,853,577.87 | 0.00 | 0.00 | |

LOCAL DISTRICT SCHOOL TAX

| | Debit | Credit |
|--|--------------|--------------|
| Balance July 1, 2018 | xxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | xxxxxxxxxx | 0.00 |
| School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019) | xxxxxxxxxx | 0.00 |
| Prepaid Beginning Balance | | 940,766.00 |
| Levy School Year July 1, 2019- June 30, 2020 | xxxxxxxxxx | 7,291,319.00 |
| Levy Calendar Year 2019 | xxxxxxxxxx | |
| Paid | 6,341,261.00 | xxxxxxxxxx |
| Balance June 30, 2019 | xxxxxxxxxx | xxxxxxxxxx |
| School Tax Payable # | 9,292.00 | xxxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy -2019 -2020) | 0.00 | xxxxxxxxxx |
| Prepaid Ending Balance | | xxxxxxxxxx |
| | 7,291,319.00 | 7,291,319.00 |

Amount Deferred at during year _____

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

| | Debit | Credit |
|------------------------------|------------|------------|
| Balance July 1, 2018 | xxxxxxxxxx | 0.00 |
| 2019 Levy | xxxxxxxxxx | |
| Added and Omitted Levy | xxxxxxxxxx | |
| Interest Earned | xxxxxxxxxx | |
| Expenditures | | xxxxxxxxxx |
| Balance June 30, 2019 | 0.00 | xxxxxxxxxx |
| | 0.00 | 0.00 |

REGIONAL SCHOOL TAX

| | Debit | Credit |
|--|------------|------------|
| Balance July 1, 2018 | XXXXXXXXXX | XXXXXXXXXX |
| School Tax Payable | XXXXXXXXXX | 0.00 |
| School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019) | XXXXXXXXXX | 0.00 |
| Prepaid Beginning Balance | XXXXXXXXXX | |
| Levy School Year July 1, 2019- June 30, 2020 | XXXXXXXXXX | |
| Levy Calendar Year 2019 | XXXXXXXXXX | |
| Paid | | XXXXXXXXXX |
| Balance June 30, 2019 | XXXXXXXXXX | XXXXXXXXXX |
| School Tax Payable | 0.00 | XXXXXXXXXX |
| School Tax Deferred (Not in excess of 50% of Levy - 2019 -2020) | 0.00 | XXXXXXXXXX |
| Prepaid Ending Balance | | XXXXXXXXXX |
| | 0.00 | 0.00 |

Amount Deferred at during Year _____
 # Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

| | Debit | Credit |
|--|------------|------------|
| Balance July 1, 2018 | XXXXXXXXXX | XXXXXXXXXX |
| School Tax Payable | XXXXXXXXXX | 0.00 |
| School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) | XXXXXXXXXX | 0.00 |
| Prepaid Beginning Balance | XXXXXXXXXX | |
| Levy School Year July 1, 2019- June 30, 2020 | XXXXXXXXXX | |
| Levy Calendar Year 2019 | XXXXXXXXXX | |
| Paid | | XXXXXXXXXX |
| Balance June 30, 2019 | XXXXXXXXXX | XXXXXXXXXX |
| School Tax Payable | 0.00 | XXXXXXXXXX |
| School Tax Deferred (Not in excess of 50% of Levy - 2019 -2020) | 0.00 | XXXXXXXXXX |
| Prepaid Ending Balance | | XXXXXXXXXX |
| | 0.00 | 0.00 |

Amount Deferred at during year _____
 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

| | Debit | Credit |
|--|---------------|---------------|
| Balance July 1, 2018 | xxxxxxxxxx | xxxxxxxxxx |
| County Taxes | xxxxxxxxxx | 0.00 |
| Due County for Added and Omitted Taxes | xxxxxxxxxx | 0.00 |
| 2019 Levy | xxxxxxxxxx | xxxxxxxxxx |
| General County | xxxxxxxxxx | 15,645,537.45 |
| County Library | xxxxxxxxxx | 991,140.32 |
| County Health | xxxxxxxxxx | |
| County Open Space Preservation | xxxxxxxxxx | 381,817.31 |
| Due County for Added and Omitted Taxes | xxxxxxxxxx | 40,398.91 |
| Paid | 17,058,893.99 | xxxxxxxxxx |
| Balance June 30, 2019 | xxxxxxxxxx | xxxxxxxxxx |
| County Taxes | 0.00 | xxxxxxxxxx |
| Due County for Added and Omitted Taxes | 0.00 | xxxxxxxxxx |
| | 17,058,893.99 | 17,058,893.99 |

| | |
|----------------------------------|---------------|
| Paid for Regular County Levies | 17,018,495.08 |
| Paid for Added and Omitted Taxes | 40,398.91 |

SPECIAL DISTRICT TAXES

| | Debit | Credit |
|--|------------|------------|
| Balance July 1, 2018 | xxxxxxxxxx | 0.00 |
| 2019 Levy (List Each Type of District Tax Separately – see Footnote) | xxxxxxxxxx | xxxxxxxxxx |
| | xxxxxxxxxx | |
| Total 2019 Levy | xxxxxxxxxx | |
| Paid | | xxxxxxxxxx |
| Balance June 30, 2019 | 0.00 | xxxxxxxxxx |
| | 0.00 | 0.00 |

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

STATEMENT OF GENERAL BUDGET REVENUES 2019

| Source | Budget -01 | Realized -02 | Excess or Deficit -03 |
|--|----------------|----------------|-----------------------|
| Surplus Anticipated | 10,000,000.00 | 10,000,000.00 | 0.00 |
| Surplus Anticipated with Prior Written Consent of Director of Local Government | | | |
| Adopted Budget | 169,262,535.53 | 171,062,995.06 | 1,800,459.53 |
| Added by N.J.S.A. 40A:4-87 | 702,567.07 | 702,567.07 | 0.00 |
| Total Miscellaneous Revenue Anticipated | 169,965,102.60 | 171,765,562.13 | 1,800,459.53 |
| Receipts from Delinquent Taxes | 1,350,000.00 | 1,092,032.86 | -257,967.14 |
| | | | |
| Amount to be Raised by Taxation: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| (a) Local Tax for Municipal Purposes | 28,115,306.71 | xxxxxxxxxx | xxxxxxxxxx |
| (b) Addition to Local District School Tax | | xxxxxxxxxx | xxxxxxxxxx |
| (c) Minimum Library Tax | | xxxxxxxxxx | xxxxxxxxxx |
| County Only: Total Raised by Taxation | xxxxxxxxxx | | xxxxxxxxxx |
| Total Amount to be Raised by Taxation | 28,115,306.71 | 27,846,219.87 | -269,086.84 |
| | 209,430,409.31 | 210,703,814.86 | 1,273,405.55 |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | Debit | Credit |
|--|---------------|---------------|
| Current Taxes Realized in Cash | xxxxxxxxxx | 47,015,544.36 |
| Amount to be Raised by Taxation: | xxxxxxxxxx | xxxxxxxxxx |
| Local District School Tax | 7,291,319.00 | xxxxxxxxxx |
| Regional School Tax | | xxxxxxxxxx |
| Regional High School Tax | | xxxxxxxxxx |
| County Taxes | 17,018,495.08 | xxxxxxxxxx |
| Due County for Added and Omitted Taxes | 40,398.91 | xxxxxxxxxx |
| Special District Taxes | | xxxxxxxxxx |
| Municipal Open Space Tax | | xxxxxxxxxx |
| Reserve for Uncollected Taxes | xxxxxxxxxx | 5,180,888.50 |
| Deficit in Required Collection of Current Taxes (or) | xxxxxxxxxx | |
| Balance for Support of Municipal Budget (or) | 27,846,219.87 | xxxxxxxxxx |
| *Excess Non-Budget Revenue (see footnote) | | xxxxxxxxxx |
| *Deficit Non-Budget Revenue (see footnote) | xxxxxxxxxx | |
| | 52,196,432.86 | 52,196,432.86 |

* 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 2019
MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S.A. 40A:4-87

| Source | Budget | Realized | Excess or (Deficit) |
|----------------------------------|-------------------|-------------------|---------------------|
| 2019 Summer Food Service Program | 702,567.07 | 702,567.07 | 0.00 |
| TOTAL | 702,567.07 | 702,567.07 | 0.00 |

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

CFO Signature: _____ Patrick Keating

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

| | |
|---|----------------|
| 2019 Budget as Adopted | 208,727,842.24 |
| 2019 Budget - Added by N.J.S.A. 40A:4-87 | 702,567.07 |
| Appropriated for 2019 (Budget Statement Item 9) | 209,430,409.31 |
| Appropriated for 2019 Emergency Appropriation (Budget Statement Item 9) | |
| Total General Appropriations (Budget Statement Item 9) | 209,430,409.31 |
| Add: Overexpenditures (see footnote) | |
| Total Appropriations and Overexpenditures | 209,430,409.31 |
| Deduct Expenditures: | |
| Paid or Charged [Budget Statement Item (L)] | 191,270,939.87 |
| Paid or Charged - Reserve for Uncollected Taxes | 5,180,888.50 |
| Reserved | 12,970,202.60 |
| Total Expenditures | 209,422,030.97 |
| Unexpended Balances Cancelled (see footnote) | 8,378.34 |

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR
LOCAL DISTRICT SCHOOL PURPOSES
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

| | | |
|---|--|--|
| 2019 Authorizations | | |
| N.J.S.A. 40A:4-46 (After adoption of Budget) | | |
| N.J.S.A. 40A:4-20 (Prior to adoption of Budget) | | |
| Total Authorizations | | |
| Deduct Expenditures: | | |
| Paid or Charged | | |
| Reserved | | |
| Total Expenditures | | |

RESULTS OF 2019 OPERATION
CURRENT FUND

| | Debit | Credit |
|---|---------------|---------------|
| Recapture of Prior Year Expenditures | | |
| Statutory Excess in Reserve for Dog Fund Expenditures (Credit) | | |
| Unexpended Balances of PY Appropriation Reserves (Credit) | | 13,505,018.43 |
| Cancellation of Reserves for Federal and State Grants (Credit) | | 519,457.63 |
| Cancellation of Accounts Payable | | 766,070.78 |
| Deferred School Tax Revenue: Balance January 1, CY | 0.00 | |
| Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated | | |
| Miscellaneous Revenue Not Anticipated | | 651,462.65 |
| Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit) | | |
| Unexpended Balances of CY Budget Appropriations | | 8,378.34 |
| Excess of Anticipated Revenues: Delinquent Tax Collections | | |
| Interfund Advances Originating in CY (Debit) | 6,403,486.86 | |
| Prior Years Interfunds Returned in CY (Credit) | | 4,456.51 |
| Cancellation of Federal and State Grants Receivable (Debit) | 705,825.66 | |
| Deferred School Tax Revenue: Balance December 31, CY | | 0.00 |
| Deficit in Anticipated Revenues: Delinquent Tax Collections | 257,967.14 | |
| Due Trust - Other Funds - Reestablishment of Community Development Block Grant Receivable | | |
| Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated | | 1,800,459.53 |
| Excess of Anticipated Revenues: Required Collection of Current Taxes | | 0.00 |
| Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property | | |
| Refund of Prior Year Expenditures | | 15,028.65 |
| Refund of Prior Year Revenue (Debit) | 1,180.00 | |
| Deficit in Anticipated Revenues: Required Collection of Current Taxes | 269,086.84 | |
| Liquidation of Reserves for - Due from Local School District (Prepaid Taxes) | | 940,766.00 |
| Sale of Municipal Assets (Credit) | | |
| Surplus Balance | 10,573,552.02 | xxxxxxxxxx |
| Deficit Balance | xxxxxxxxxx | |
| | 18,211,098.52 | 18,211,098.52 |

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source | Amount Realized |
|---|------------------------|
| Administrative Costs - Protested Checks | 1,080.00 |
| Cashier Overage / Shortage | 249.89 |
| Cogen - Host Community Benefit | 3,222.06 |
| Handicap Installment Payments | 5,800.00 |
| Homestead Rebate Administrative Fee | 2,739.60 |
| PILOT - 32nd Street Urban Renewal | 19,532.79 |
| PILOT - Branch Village Mid-Rise | 28,701.00 |
| State Aid Library Assistance | 102.61 |
| Supplemental Gross Receipts and Franchise | 200.00 |
| Unclaimed Bail | 100.00 |
| Miscellaneous | |
| Sale of City Owned Vehicles / Property | 2,062.20 |
| State Inspection Fines | 509.50 |
| Weights and Measures Violations | |
| Copy Public Record | |
| Online Auction Proceeds | |
| Abandoned Car and Bicycles Sales | 17,190.00 |
| Canceled Checks | |
| Other | 22,502.23 |
| Parking Variance Fees | |
| Refund - Appropriations | 426,984.03 |
| Restitution | 3,139.15 |
| Sale of Scrap | 113,109.83 |
| Senior Citizen and Veteran Administrative Fee | 4,237.76 |
| Total Amount of Miscellaneous Revenues Not Anticipated | \$651,462.65 |

**SURPLUS – CURRENT FUND
YEAR 2019**

| | Debit | Credit |
|--|---------------|---------------|
| Amount Appropriated in the CY Budget - Cash | 10,000,000.00 | |
| Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services | | |
| Excess Resulting from CY Operations | | 10,573,552.02 |
| Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit) | | |
| Balance January 1, CY (Credit) | | 13,012,773.57 |
| Surplus Balance - To Surplus | | |
| Balance June 30, 2019 | 13,586,325.59 | xxxxxxxxxx |
| | 23,586,325.59 | 23,586,325.59 |

**ANALYSIS OF BALANCE JUNE 30, 2019
(FROM CURRENT FUND – TRIAL BALANCE)**

| | | |
|---|------------|---------------|
| Cash | | 49,390,261.71 |
| Investments | | |
| Sub-Total | | 49,390,261.71 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 38,056,611.31 |
| Cash Surplus | | 11,333,650.40 |
| Deficit in Cash Surplus | | |
| Other Assets Pledged to Surplus | | |
| Due from State of N.J. Senior Citizens and Veterans Deduction | 168,700.26 | |
| Deferred Charges # | 0.00 | |
| Cash Deficit | 0.00 | |
| | | |
| | | |
| | | |
| Total Other Assets | | 168,700.26 |
| | | 11,502,350.66 |

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2019 LEVY

| | | |
|-----|---|-----------------|
| 1. | Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables) | \$51,616,714.41 |
| | | \$ |
| 2. | Amount of Levy Special District Taxes | \$ |
| 3. | Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq. | \$5,726.69 |
| 4. | Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq. | \$124,365.42 |
| 5a. | Subtotal 2019 Levy | \$51,746,806.52 |
| 5b. | Reductions due to tax appeals ** | \$ |
| 5c. | Total 2019 Tax Levy | \$51,746,806.52 |
| 6. | Transferred to Tax Title Liens | \$4,266,648.41 |
| 7. | Transferred to Foreclosed Property | \$ |
| 8. | Remitted, Abated or Canceled | \$341,657.89 |
| 9. | Discount Allowed | \$ |
| 10. | Collected in Cash: In 2018 | \$196,066.96 |
| | In 2019* | \$46,264,426.73 |
| | Homestead Benefit Revenue | \$323,405.82 |
| | State's Share of 2019 Senior Citizens and Veterans Deductions Allowed | \$231,644.85 |
| | Total to Line 14 | \$47,015,544.36 |
| 11. | Total Credits | \$51,623,850.66 |
| 12. | Amount Outstanding June 30, 2019 | \$122,955.86 |
| 13. | Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is | 90.8569 |

Note: Did Municipality Conduct Accelerated Tax Sale or Tax Levy Sale?

No

| | | |
|-----|--|-----------------|
| 14. | Calculation of Current Taxes Realized in Cash: | |
| | Total of Line 10 | \$47,015,544.36 |
| | Less: Reserve for Tax Appeals Pending State Division of Tax Appeals | \$ |
| | To Current Taxes Realized in Cash | \$47,015,544.36 |

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows \$51,746,806.52, and Item 10 shows \$47,015,544.36, the percentage represented by the cash collections would be \$47,015,544.36 / \$51,746,806.52 or 90.8569. The correct percentage to be shown as Item 13 is 90.8569%.

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

* Include overpayments applied as part of 2019 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE/TAX LEVY SALE – CHAPTER 99
To Calculate Underlying Tax Collection Rate for 2019

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash..... _____
 LESS: Proceeds from Accelerated Tax Sale..... _____
 NET Cash Collected..... _____
 Line 5c Total 2019 Tax Levy..... _____
 Percentage of Collection Excluding Accelerated Tax Sale Proceeds
 (Net Cash Collected divided by Item 5c) is..... _____



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash..... _____
 LESS: Proceeds from Tax Levy Sale (excluding premium)..... _____
 NET Cash Collected..... _____
 Line 5c Total 2019 Tax Levy..... _____
 Percentage of Collection Excluding Accelerated Tax Sale Proceeds
 (Net Cash Collected divided by Item 5c) is..... _____

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

| | | Debit | Credit |
|---|---|------------|------------|
| 7 | Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit) | | 58,400.17 |
| 1 | Balance Jan 1, CY: Due From State of New Jersey (Debit) | 145,943.28 | |
| 8 | Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit) | | |
| 3 | Veterans Deductions Per Tax Billings (Debit) | 61,750.00 | |
| 1 | Balance Jan 1, CY: Due To State of New Jersey (Credit) | | 0.00 |
| 5 | Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit) | 3,000.00 | |
| 2 | Sr. Citizens Deductions Per Tax Billings (Debit) | 222,000.00 | |
| 9 | Received in Cash from State (Credit) | | 211,887.87 |
| 4 | Sr. Citizen & Veterans Deductions Allowed by Collector (Debit) | 6,295.02 | |
| | Balance June 30, 2019 | | 168,700.26 |
| | | 438,988.30 | 438,988.30 |

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

| | |
|--------------|--------------------------|
| Line 2 | 222,000.00 |
| Line 3 | <u>61,750.00</u> |
| Line 4 | <u>6,295.02</u> |
| Sub-Total | <u>290,045.02</u> |
| Less: Line 7 | <u>58,400.17</u> |
| To Item 10 | <u><u>231,644.85</u></u> |

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

| | | Debit | Credit |
|--|------|------------|------------|
| Balance July 1, 2018 | | xxxxxxxxxx | 0.00 |
| Taxes Pending Appeals | 0.00 | xxxxxxxxxx | xxxxxxxxxx |
| Interest Earned on Taxes Pending Appeals | 0.00 | xxxxxxxxxx | xxxxxxxxxx |
| Contested Amount of 2019 Taxes Collected which are Pending State Appeal | | xxxxxxxxxx | |
| Interest Earned on Taxes Pending State Appeals | | xxxxxxxxxx | |
| Budget Appropriation | | xxxxxxxxxx | |
| Cash Paid to Appellants (Including 5% Interest from Date of Payment) | | | xxxxxxxxxx |
| Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest) | | | xxxxxxxxxx |
| Balance June 30, 2019 | | | xxxxxxxxxx |
| Taxes Pending Appeals* | | xxxxxxxxxx | xxxxxxxxxx |
| Interest Earned on Taxes Pending Appeals | | xxxxxxxxxx | xxxxxxxxxx |

*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by June 30, 2019

| | |
|----------------------------|------------|
| Nahema Harvey | |
| Signature of Tax Collector | |
| T 15 - 82 | 10/30/2019 |
| License # | Date |

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | Debit | Credit |
|-----|--|---------------|---------------|
| 1. | Balance July 1, 2018 | 62,210,647.19 | XXXXXXXXXX |
| | A. Taxes | 404,404.48 | XXXXXXXXXX |
| | B. Tax Title Liens | 61,806,242.71 | XXXXXXXXXX |
| 2. | Cancelled | | |
| | A. Taxes | XXXXXXXXXX | 7,771.26 |
| | B. Tax Title Liens | XXXXXXXXXX | |
| 3. | Transferred to Foreclosed Tax Title Liens: | | |
| | A. Taxes | XXXXXXXXXX | |
| | B. Tax Title Liens | XXXXXXXXXX | |
| 4. | Added Taxes | | XXXXXXXXXX |
| 5. | Added Tax Title Liens | | XXXXXXXXXX |
| 6. | Adjustment between Taxes (Other than current year) | | |
| | A. Taxes - Transfers to Tax Title Liens | XXXXXXXXXX | 26,653.43 |
| | B. Tax Title Liens - Transfers from Taxes | 26,653.43 | XXXXXXXXXX |
| 7. | Balance Before Cash Payments | XXXXXXXXXX | 62,202,875.93 |
| 8. | Totals | 62,237,300.62 | 62,237,300.62 |
| 9. | Collected: | XXXXXXXXXX | 1,092,032.86 |
| | A. Taxes | 188,245.84 | XXXXXXXXXX |
| | B. Tax Title Liens | 903,787.02 | XXXXXXXXXX |
| 10. | Interest and Costs - 2019 Tax Sale | 66,865.18 | XXXXXXXXXX |
| 11. | 2019 Taxes Transferred to Liens | 4,266,648.41 | XXXXXXXXXX |
| 12. | 2019 Taxes | 122,955.86 | XXXXXXXXXX |
| 13. | Balance June 30, 2019 | XXXXXXXXXX | 65,567,312.52 |
| | A. Taxes | 304,689.81 | XXXXXXXXXX |
| | B. Tax Title Liens | 65,262,622.71 | XXXXXXXXXX |
| 14. | Totals | 66,659,345.38 | 66,659,345.38 |

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 1.7556

16. Item No. 14 multiplied by percentage shown above is 1,151,099.74 and represents the maximum amount that may be anticipated in 2020.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

| | Debit | Credit |
|--|---------------|---------------|
| Sales: Contract (Credit) | | |
| Sales: Gain on Sales (Debit) | | |
| Sales: Loss on Sales (Credit) | | |
| Balance January 1, CY (Debit) | 56,633,600.00 | |
| Foreclosed or Deeded in CY: Taxes Receivable (Debit) | | |
| Adjustment to Assessed Valuation (Debit) | | |
| Foreclosed or Deeded in CY: Tax Title Liens (Debit) | | |
| Sales: Cash* (Credit) | | |
| Sales: Mortgage (Credit) | | |
| Adjustment to Assessed Valuation (Credit) | | |
| Balance June 30, 2019 | xxxxxxxxxxx | 56,633,600.00 |
| | 56,633,600.00 | 56,633,600.00 |

CONTRACT SALES

| | Debit | Credit |
|---|-------------|--------|
| CY Sales from Foreclosed Property (Debit) | | |
| Balance January 1, CY (Debit) | 0.00 | |
| Collected * (Credit) | | |
| Balance June 30, 2019 | xxxxxxxxxxx | |

MORTGAGE SALES

| | Debit | Credit |
|---|-------------|--------|
| Collected * (Credit) | | |
| CY Sales from Foreclosed Property (Debit) | | |
| Balance January 1, CY (Debit) | 0.00 | |
| Balance June 30, 2019 | xxxxxxxxxxx | |

| | | |
|-------------------------------|-------|--------|
| Analysis of Sale of Property: | _____ | \$0.00 |
| *Total Cash Collected in 2019 | | |
| Realized in 2019 Budget | | |
| To Results of Operation | _____ | 0.00 |

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
(Do not include the emergency authorizations pursuant to
N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13)

| Caused By | Amount June 30, 2018 per Audit Report | Amount in 2019 Budget | Amount Resulting from 2019 | Balance as at June 30, 2019 |
|--------------------------------------|--|--------------------------|----------------------------------|--------------------------------|
| Trust Assessment | \$0.00 | \$ | \$ | \$ |
| Deficit from Operations | \$0.00 | \$ | \$0.00 | \$0.00 |
| Capital - | \$0.00 | \$ | \$ | \$ |
| Expenditure without Appropriation | \$2,482.45 | \$2,482.45 | \$ | \$0.00 |
| Trust Other | \$0.00 | \$ | \$ | \$ |
| Animal Control Fund | \$0.00 | \$ | \$ | \$ |
| Subtotal Current Fund | \$0.00 | \$ | \$0.00 | \$0.00 |
| Subtotal Trust Fund | \$0.00 | \$ | \$ | \$ |
| Subtotal Capital Fund | \$0.00 | \$ | \$ | \$ |
| Total Deferred Charges | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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

| Date | Purpose | Amount |
|------|---------|--------|
| | | \$ |

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT
SATISFIED**

| In Favor Of | On Account Of | Date Entered | Amount | Appropriated for in Budget of Year 2020 |
|-------------|---------------|--------------|--------|---|
| | | | \$ | |

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 June 30, 2018 | Reduced in 2019 | | Balance June 30, 2019 |
|------|---------------|-------------------|---|-----------------------|-----------------|-------------------------|-----------------------|
| | | | | | By 2019 Budget | Cancelled by Resolution | |
| | | | | | | | |
| | Totals | | | | | | |

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

Patrick Keating
 Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance June 30, 2019 must be entered here and then raised in the 2020 budget.

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

| Date | Purpose | Amount Authorized | Not Less Than 1/3 of Amount Authorized* | Balance June 30, 2018 | Reduced in 2019 | | Balance June 30, 2019 |
|------|---------------|-------------------|---|-----------------------|-----------------|-------------------------|-----------------------|
| | | | | | By 2019 Budget | Cancelled by Resolution | |
| | | | | | | | |
| | Totals | | | | | | |

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-55 et seq. and N.J.S.A 40A:4-55.13 et seq. are recorded on this page.

Patrick Keating
Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column Balance June 30, 2019 must be entered here and then raised in the 2020 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
MUNICIPAL GENERAL CAPITAL BONDS**

| | Debit | Credit | 2020 Debt Service |
|--|---------------|---------------|-------------------|
| Outstanding January 1, CY (Credit) | | 18,000,000.00 | |
| Paid (Debit) | 1,375,000.00 | | |
| Cancelled (Debit) | | | |
| Issued (Credit) | | | |
| Outstanding June 30, 2019 | 16,625,000.00 | xxxxxxxxxx | |
| | 18,000,000.00 | 18,000,000.00 | |
| 2020 Bond Maturities – General Capital Bonds | | | \$1,420,000.00 |
| 2020 Interest on Bonds | | 624,425.00 | |

ASSESSMENT SERIAL BONDS

| | | | |
|--|--|------------|----|
| Issued (Credit) | | | |
| Paid (Debit) | | | |
| Outstanding January 1, CY (Credit) | | 0.00 | |
| Outstanding June 30, 2019 | | xxxxxxxxxx | |
| | | | |
| 2020 Bond Maturities – General Capital Bonds | | | \$ |
| 2020 Interest on Bonds | | | |

LIST OF BONDS ISSUED DURING 2019

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS
MUNICIPAL GREEN ACRES TRUST LOAN**

| | Debit | Credit | 2020 Debt Service |
|------------------------------------|-------|--------------|-------------------|
| Issued (Credit) | | | |
| Outstanding January 1, CY (Credit) | | 0.00 | |
| Paid (Debit) | | | |
| Outstanding June 30, 2019 | | xxxxxxxxxxxx | |
| 2020 Loan Maturities | | | \$ |
| 2020 Interest on Loans | | | \$ |
| Total 2020 Debt Service for Loan | | | \$ |

GREEN ACRES TRUST LOAN

| | | | |
|------------------------------------|--|--------------|----|
| Paid (Debit) | | | |
| Outstanding January 1, CY (Credit) | | 0.00 | |
| Issued (Credit) | | | |
| Outstanding June 30, 2019 | | xxxxxxxxxxxx | |
| 2020 Loan Maturities | | | \$ |
| 2020 Interest on Loans | | \$ | |
| Total 2020 Debt Service for Loan | | | \$ |

LIST OF LOANS ISSUED DURING 2019

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

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

New Jersey Department of Environmental Protection Loan Payable

| | Debit | Credit | 2020 Debt Service |
|----------------------------------|------------|------------|-------------------|
| Outstanding July 1, 2018 | | 255,215.29 | |
| Issued | | | |
| | | | |
| | | | |
| Paid | 69,278.83 | | |
| Outstanding June 30, 2019 | 185,936.46 | | |
| 2020 Loan Maturities | | | 54,003.11 |
| 2020 Interest on Loans | | | 3,381.12 |
| Total 2020 Debt Service for Loan | | | 57,384.23 |

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

**Urban and Rural Centers Unsafe Building Demolition Program Loans
Payable**

| | Debit | Credit | 2020 Debt Service |
|----------------------------------|--------------|--------------|-------------------|
| Outstanding July 1, 2018 | | 6,736,600.00 | |
| Issued | | | |
| | | | |
| | | | |
| Paid | 681,100.00 | | |
| Outstanding June 30, 2019 | 6,055,500.00 | | |
| 2020 Loan Maturities | | | 681,100.00 |
| 2020 Interest on Loans | | | |
| Total 2020 Debt Service for Loan | | | 681,100.00 |

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

| | Debit | Credit | 2020 Debt Service |
|------------------------------------|-------|------------|-------------------|
| Paid (Debit) | | | |
| Outstanding January 1, CY (Credit) | | 0.00 | |
| Outstanding June 30, 2019 | | XXXXXXXXXX | |
| 2020 Bond Maturities – Term Bonds | | \$ | |
| 2020 Interest on Bonds | | \$ | |

TYPE I SCHOOL SERIAL BOND

| | | | |
|--|--|------------|--|
| Issued (Credit) | | | |
| Outstanding January 1, CY (Credit) | | 0.00 | |
| Paid (Debit) | | | |
| Outstanding June 30, 2019 | | XXXXXXXXXX | |
| 2020 Interest on Bonds | | | |
| 2020 Bond Maturities – Serial Bonds | | | |
| Total “Interest on Bonds – Type 1 School Debt Service” | | | |

LIST OF BONDS ISSUED DURING 2019

| Purpose | 2020 Maturity -01 | Amount Issued -02 | Date of Issue | Interest Rate |
|--------------|-------------------|-------------------|---------------|---------------|
| | | | | |
| Total | | | | |

2020 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

| | | |
|--|------------------------------|------------------------------|
| | Outstanding June 30, 2019 | 2020 Interest Requirement |
| | \$ | \$ |

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue | Amount of Note Outstanding June 30, 2019 | Date of Maturity | Rate of Interest | 2020 Budget Requirement | | Interest Computed to (Insert Date) |
|---------------------------|------------------------|------------------------|--|------------------|------------------|-------------------------|--------------|------------------------------------|
| | | | | | | For Principal | For Interest | |
| | | | | | | | | |
| | | XXXXXXXXXX | | XXXXXXXXXX | XXXXXXXXXX | | | XXXXXXXXXX |

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

Memo: Refunding Bond Anticipation Notes should be separately listed and totaled.

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

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

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue | Amount of Note Outstanding June 30, 2019 | Date of Maturity | Rate of Interest | 2020 Budget Requirement | | Interest Computed to (Insert Date) |
|---------------------------|------------------------|------------------------|--|------------------|------------------|-------------------------|--------------|------------------------------------|
| | | | | | | For Principal | For Interest | |
| | | XXXXXXXXXX | | XXXXXXXXXX | XXXXXXXXXX | | | XXXXXXXXXX |

Assessment Notes with an original date of issue of June 30, or prior must be appropriated in full in the 2020 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

| Purpose | Amount of Obligation Outstanding June 30, 2019 | 2020 Budget Requirement | |
|--|---|-------------------------|-------------------|
| | | For Principal | For Interest/Fees |
| Leases approved by LFB after July 1, 2007 | | | |
| Subtotal | | | |
| Leases approved by LFB prior to July 1, 2007 | | | |
| Subtotal | | | |
| Total | | | |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number | Balance – July 1, 2018 | | 2019 Authorizations | Refunds, Transfers, & Encumbrances | Expended | Authorizations Canceled | Balance – June 30, 2019 | |
|--|------------------------|--------------|------------------------|--|------------|----------------------------|-------------------------|--------------|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| Purchase and Installation of Security Camera Equipment to Complete a City Wide Security Surveillance System | 75,244.40 | 0.00 | | 22,665.50 | | | 97,909.90 | |
| Various Capital Improvements | 466,129.53 | 0.00 | | 34,668.00 | 263,940.28 | | 235,857.25 | |
| Acquisition of Public Works Equipment | 33,209.00 | 0.00 | | | | | 33,209.00 | |
| Construction of Firehouses | 43,016.71 | 0.00 | | | | | 43,016.71 | |
| Demolition | 59,284.99 | 0.00 | | | | | 59,284.99 | |
| Reconstructing a Network of Streets Covering Approximately Two Miles North of the Benjamin Franklin Bridge, Integrating Complete and Green Street Conc | 0.00 | 2,600,000.00 | | | | | | 2,600,000.00 |
| Renovations to the Police Administration Building Parking Lot | 40,000.00 | 0.00 | | | | | 40,000.00 | |
| Improvement to Community Centers | 16,679.00 | 0.00 | | | | | 16,679.00 | |
| Judgement in Settlement of Litigation | 114,768.83 | 0.00 | | | | | 114,768.83 | |
| Repairs and Improvements to Various Firehouses | 134,534.04 | 0.00 | | 775,013.48 | 685,500.08 | | 224,047.44 | |
| Acquisition of Various Equipment | 38.00 | 0.00 | | | | | 38.00 | |
| Demolition and Removal of Abandoned Buildings and Structures | 81,110.82 | 0.00 | | 692,252.57 | 688,541.85 | | 84,821.34 | |
| Improvement and Modernization of Heating Cooling and Elevator Systems at Police Administration Building | 1,765,581.00 | 0.00 | | | | | 1,765,581.00 | |
| Acquisition of Recreation Equipment | 250,193.24 | 0.00 | | | | | 250,193.24 | |
| Demolition of Unsafe Buildings | 612,594.11 | 0.00 | | 500,056.19 | 763,389.52 | | 349,260.78 | |

| | | | | | | | | |
|---|---------------------|---------------------|--|---------------------|---------------------|--|---------------------|---------------------|
| Judgement in Settlement of Litigation | 25,000.00 | 0.00 | | | | | 25,000.00 | |
| Replacement of Roofs at Liberty Station and Headquarters Facilities | 488,995.00 | 0.00 | | 24,521.14 | | | 513,516.14 | |
| Total | 4,206,378.67 | 2,600,000.00 | | 2,049,176.88 | 2,401,371.73 | | 3,853,183.62 | 2,600,000.00 |

**GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

| | Debit | Credit |
|--|-------|------------|
| Balance January 1, CY (Credit) | | 0.00 |
| Appropriated to Finance Improvement Authorizations (Debit) | | |
| Received from CY Budget Appropriation * (Credit) | | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit) | | |
| Balance June 30, 2019 | | XXXXXXXXXX |
| | | |

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

**GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

| | Debit | Credit |
|--|-------|-------------|
| Appropriated to Finance Improvement Authorizations (Debit) | | |
| Balance January 1, CY (Credit) | | 0.00 |
| Received from CY Budget Appropriation * (Credit) | | |
| Received from CY Emergency Appropriation * (Credit) | | |
| Balance June 30, 2019 | | xxxxxxxxxxx |
| | | |

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

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2019
AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)
GENERAL CAPITAL FUND ONLY**

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2019 or Prior Years |
|--------------|---------------------|------------------------------|------------------------------------|---|
| | | | | |
| Total | | | | |

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

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR – 2019**

| | Debit | Credit |
|--|-----------|------------|
| Appropriated to CY Budget Revenue (Debit) | | |
| Premium on Sale of Bonds (Credit) | | |
| Appropriated to Finance Improvement Authorizations (Debit) | | |
| Balance January 1, CY (Credit) | | 89,749.80 |
| Funded Improvement Authorizations Canceled (Credit) | | |
| Transfer from Reserve for Payment of New Jersey Department of Environmental Protection Loans | | |
| Balance June 30, 2019 | 89,749.80 | XXXXXXXXXX |
| | 89,749.80 | 89,749.80 |

BONDS ISSUED WITH A COVENANT OR COVENANTS

- | | |
|--|-------|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding June 30, 2019 | _____ |
| 2. Amount of Cash in Special Trust Fund as of June 30, 2019(Note A) | _____ |
| 3. Amount of Bonds Issued Under Item 1 Maturing in 2020 | _____ |
| 4. Amount of Interest on Bonds with a Covenant - 2020 Requirement | _____ |
| 5. Total of 3 and 4 - Gross Appropriation | _____ |
| 6. Less Amount of Special Trust Fund to be Used | _____ |
| 7. Net Appropriation Required | _____ |

NOTE A - This amount to be supported by confirmation from bank or banks
Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached here to item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2020 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete
(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)

A.

| | | |
|---|---------------|---------------|
| 1. Total Tax Levy for the Year 2019 was | | 51,746,806.52 |
| 2. Amount of Item 1 Collected in 2019 (*) | 47,015,544.36 | |
| 3. Seventy (70) percent of Item 1 | | 36,222,764.56 |

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2019?
Answer YES or NO: Yes
2. Have payments been made for all bonded obligations or notes due on or before June 30, 2019?
Answer YES or NO: Yes
If answer is "NO" give details

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

C.

Does the appropriation required to be included in the 2020 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?
Answer YES or NO: No

D.

| | | |
|---|--|------|
| 1. Cash Deficit 2018 | | 0.00 |
| 2a. 2018 Tax Levy | | |
| 2b. 4% of 2018 Tax Levy for all purposes: | | |
| 3. Cash Deficit 2019 | | |
| 4. 4% of 2019 Tax Levy for all purposes: | | 0.00 |

E.

| <u>Unpaid</u> | <u>2018</u> | <u>2019</u> | <u>Total</u> |
|--|-------------|-------------|--------------|
| 1. State Taxes | \$0.00 | \$ | \$ |
| 2. County Taxes | \$0.00 | \$0.00 | \$0.00 |
| 3. Amounts due Special Districts | \$0.00 | \$0.00 | \$ |
| 4. Amounts due School Districts for Local School Tax | \$0.00 | \$9,292.00 | \$9,292.00 |

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2019, please observe instructions of Sheet 2.

Balance Sheet - Sewer Utility Operating Fund Assets
AS OF JUNE 30, 2019

| | 2019 |
|----------------------------------|--------------|
| Cash: | |
| Cash | 6,074,778.13 |
| Sub Total Cash | 6,074,778.13 |
| Investments: | |
| Investments | |
| Sub Total Investments | 0.00 |
| Accounts Receivable: | |
| Consumer Accounts Receivable | 2,858,693.68 |
| Liens Receivable | 6,949,356.70 |
| Sub Total Accounts Receivable | 9,808,050.38 |
| Interfunds Receivable: | |
| Due Trust-Other Funds | 14,585.46 |
| Due Water Utility Operating Fund | 678,810.94 |
| Sub Total Interfunds Receivable | 693,396.40 |
| Deferred Charges | |
| Sub Total Deferred Charges | 0.00 |

Total Assets

16,576,224.91

Balance Sheet - Sewer Utility Operating Fund Liabilities, Reserves & Fund Balance
AS OF JUNE 30, 2019

| | 2019 |
|---|---------------|
| Liabilities: | |
| Reserve for Encumbrances | 448,402.71 |
| Appropriation Reserves | 274,910.50 |
| Accounts Payable | 75,950.72 |
| Accrued Interest on Bonds, Loans and Notes | 125,479.17 |
| Prepaid Sewer Rents | 293,266.07 |
| Due Current Fund | 1,607,059.04 |
| Due Sewer Utility Capital Fund | 606,838.85 |
| Total Liabilities | 3,431,907.06 |
| | |
| Fund Balance: | |
| Reserve for Consumer Accounts and Lien Receivable | 9,808,050.38 |
| Fund Balance | 3,336,267.47 |
| Total Utility Fund | 16,576,224.91 |

Balance Sheet - Sewer Utility Capital Fund Assets
AS OF JUNE 30, 2019

| | <u>2019</u> |
|--|----------------------|
| Cash: | |
| Cash | 1,783,419.37 |
| Sub Total Cash | <u>1,783,419.37</u> |
| | |
| Accounts Receivable: | |
| Fixed Capital | 64,956,700.00 |
| Fixed Capital Authorized and Uncompleted | <u>20,760,000.00</u> |
| Due Sewer Utility Operating Fund | <u>606,838.85</u> |
| Sub Total Accounts Receivable | <u>86,323,538.85</u> |
| | |
| Total Assets | <u>88,106,958.22</u> |

Balance Sheet - Sewer Utility Capital Fund Liabilities, Reserves & Fund Balance
AS OF JUNE 30, 2019

| | 2019 |
|--|---------------|
| Liabilities: | |
| Improvement Authorizations - Funded | 869,990.97 |
| Improvement Authorizations - Unfunded | 695,657.10 |
| Serial Bonds Payable | 0.00 |
| Bond Anticipation Notes Payable | |
| New Jersey Environmental Trust Loan Payable | 15,793,564.03 |
| Reserve for Payment of New Jersey Environmental Infrastructure Trust Loans Payable | 171,666.00 |
| Contracts Payable | 287.65 |
| Capital Improvement Fund | 1,308,553.53 |
| Reserve for Amortization | 62,563,515.52 |
| Deferred Reserve for Amortization | 6,410,085.00 |
| Total Liabilities | 87,813,319.80 |
| Fund Balance: | |
| Capital Surplus | 293,638.42 |
| Total Liabilities, Reserves and Surplus | 88,106,958.22 |

Balance Sheet - Sewer Utility Assessment Fund
AS OF JUNE 30, 2019

| | <u>2019</u> |
|---|-------------|
| Assets: | |
| Cash | |
| Total Assets | <u>0.00</u> |
| Liabilities and Reserves: | |
| Assessment Serial Bonds | <u>0.00</u> |
| Assessment Notes | |
| Total Liabilities and Reserves | <u>0.00</u> |
| Liabilities, Reserves, and Fund Balance: | |
| Fund Balance | |
| Total Liabilities, Reserves, and Fund Balance | <u>0.00</u> |

**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 June 30, 2018 | Receipts | | | Disbursements | Balance June 30, 2019 |
|--|-----------------------------|-----------------------|------------------|-------|---------------|-----------------------|
| | | Assessments and Liens | Operating Budget | Other | | |
| Assessment Serial Bond Issues: | | | | | | |
| Assessment Bond Anticipation Notes | | | | | | |
| Trust Surplus | 0.00 | | | | | 0.00 |
| Other Liabilities | | | | | | |
| Trust Surplus | | | | | | |
| Less Assets "Unfinanced" | | | | | | |
| Total | 0.00 | | | | | 0.00 |

Schedule of Sewer Utility Budget - 2019
Budget Revenues

| Source | Budget | Received in Cash | Excess or Deficit |
|--|--------------|------------------|-------------------|
| Operating Surplus Anticipated | 807,551.06 | 807,551.06 | 0.00 |
| Operating Surplus Anticipated with Consent of Director of Local Govt. Services | | | |
| Rents | 7,300,000.00 | 7,975,119.91 | 675,119.91 |
| Miscellaneous Revenue Anticipated | 200,000.00 | 235,481.93 | 35,481.93 |
| Miscellaneous | | | |
| Capactiy Fee | 240,000.00 | 506,390.02 | 266,390.02 |
| Added by N.J.S.A. 40A:4-87: (List) | | | |
| Subtotal Additional Miscellaneous Revenues | 240,000.00 | 506,390.02 | 266,390.02 |
| Subtotal | 8,547,551.06 | 9,524,542.92 | 976,991.86 |
| Deficit (General Budget) | | | |
| | 8,547,551.06 | 9,524,542.92 | 976,991.86 |

Statement of Budget Appropriations

| | |
|---|--------------|
| Appropriations | |
| Adopted Budget | 8,547,551.06 |
| Total Appropriations | 8,547,551.06 |
| Add: Overexpenditures | |
| | |
| Total Overexpenditures | |
| Total Appropriations & Overexpenditures | 8,547,551.06 |
| Deduct Expenditures | |
| Paid or Charged | 8,255,999.94 |
| Reserved | 274,910.50 |
| Surplus | |
| | |
| Total Surplus | |
| Total Expenditure & Surplus | 8,530,910.44 |
| Unexpended Balance Cancelled | 16,640.62 |

**Statement of 2019 Operation
Sewer Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 budget year Sewer Utility Budget contained either an item of revenue “Deficit (General Budget)” or an item of appropriation “Surplus (General Budget)”

Section 2 should be filled out in every case.

Section 1:

| | | |
|--|---------------------|---------------------|
| Revenue Realized | 9,524,542.92 | |
| Miscellaneous Revenue Not Anticipated | | |
| 2018 Appropriation Reserves Canceled | 102,421.06 | |
| | | |
| Total Revenue Realized | | 9,626,963.98 |
| Expenditures | | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| Overexpenditure of Appropriation Reserves | | |
| Total Expenditures | 8,530,910.44 | |
| Less: Deferred Charges Included in Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 8,530,910.44 |
| | | |
| Excess | | 1,096,053.54 |
| Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations") | 1,096,053.54 | |
| Deficit | | |
| Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance") | 0.00 | |

Section 2:

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

| | | |
|---|------------|------------|
| 2018 Appropriation Reserves Canceled in 2019 | 102,421.06 | |
| Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/> | | |
| *Excess (Revenue Realized) | | 102,421.06 |

Results of 2019 Operations – Sewer Utility

| | Debit | Credit |
|--|--------------|--------------|
| Cancellation of Accounts Payable | | 49,347.12 |
| Refund of Prior Years' Expenditures | | 1,269,883.60 |
| Unexpended Balances of PY Appropriation Reserves * | | 102,421.06 |
| Miscellaneous Revenue Not Anticipated | | |
| Operating Deficit - to Trial Balance | | |
| Unexpended Balances of Appropriations | | 16,640.62 |
| Deficit in Anticipated Revenue | | |
| Excess in Anticipated Revenues | | 976,991.86 |
| Operating Excess | 2,415,284.26 | |
| Operating Deficit | | |
| Total Results of Current Year Operations | 2,415,284.26 | 2,415,284.26 |

Operating Surplus– Sewer Utility

| | Debit | Credit |
|--|--------------|--------------|
| Amount Appropriated in CY Budget - Cash | 807,551.06 | |
| Excess in Results of CY Operations | | 2,415,284.26 |
| Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit) | | |
| Balance January 1, CY (Credit) | | 1,728,534.27 |
| Balance June 30, 2019 | 3,336,267.47 | |
| Total Operating Surplus | 4,143,818.53 | 4,143,818.53 |

**Analysis of Balance June 30, 2019
(From Utility – Trial Balance)**

| | | |
|---|------|--------------|
| Cash | | 6,074,778.13 |
| Investments | | |
| Interfund Accounts Receivable | | |
| Subtotal | | 6,074,778.13 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 3,431,907.06 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 2,642,871.07 |
| Other Assets Pledged to Operating Surplus* | | |
| Deferred Charges # | | |
| Operating Deficit # | 0.00 | |
| Total Other Assets | | 0.00 |
| | | 2,642,871.07 |

Schedule of Sewer Utility Accounts Receivable

| | | |
|--------------------------|--------------|--------------|
| Balance June 30, 2018 | | 2,596,706.57 |
| Increased by: | | |
| Rents Levied | | 9,216,033.34 |
| Decreased by: | | |
| Collections | 7,887,136.12 | |
| Overpayments applied | 735,546.39 | |
| Transfer to Utility Lien | 331,363.72 | |
| Other | | |
| | | 8,954,046.23 |
| Balance June 30, 2019 | | 2,858,693.68 |

Schedule of Sewer Utility Liens

| | | |
|------------------------------------|--------------|--------------|
| Balance June 30, 2018 | | 6,625,826.79 |
| Increased by: | | |
| Transfers from Accounts Receivable | 735,546.39 | |
| Penalties and Costs | 8,844.06 | |
| Other | | |
| | | 744,390.45 |
| Decreased by: | | |
| Collections | 87,983.79 | |
| Other | 332,876.75 | |
| | | 420,860.54 |
| Balance June 30, 2019 | 6,949,356.70 | |

**Deferred Charges
- Mandatory Charges Only -
Sewer Utility Fund**

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

| Caused by | Amount June 30, 2018 per Audit Report | Amount in 2019 Budget | Amount Resulting from 2019 | Balance as at June 30, 2019 |
|------------------------|--|-----------------------|----------------------------|-----------------------------|
| Utility Operating Fund | 0.00 | | | |
| Total Operating | 0.00 | | | |
| Total Capital | 0.00 | | | |

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

**Emergency Authorizations Under N.J.S.A. 40A:4-47 Which Have Been
Funded or Refunded Under N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

| Date | Purpose | Amount |
|------|---------|--------|
| | | |

Judgements Entered Against Municipality and Not Satisfied

| In Favor Of | On Account Of | Date Entered | Amount | Appropriated for in Budget of Year 2020 |
|-------------|---------------|--------------|--------|--|
| | | | | |

**Schedule of Bonds Issued and Outstanding
and 2020 Debt Service for Bonds**
Sewer UTILITY ASSESSMENT BONDS

| | Debit | Credit | 2020 Debt Service |
|---|-------|--------|-------------------|
| Outstanding January 1, CY (Credit) | | 0.00 | |
| Paid (Debit) | | | |
| Issued (Credit) | | | |
| Outstanding June 30, 2019 | | | |
| 2020 Bond Maturities – Assessment Bonds | | | |
| 2020 Interest on Bonds | | | |

Sewer Utility Capital Bonds

| | Debit | Credit | 2020 Debt Service |
|--|-------|--------|-------------------|
| Issued (Credit) | | | |
| Paid (Debit) | | | |
| Outstanding January 1, CY (Credit) | | 0.00 | |
| Outstanding June 30, 2019 | | | |
| 2020 Bond Maturities – Utility Capital Bonds | | | |
| 2020 Interest on Bonds | | | |

Interest on Bonds – Sewer Utility Budget

| | | |
|---|--|--|
| 2020 Interest on Bonds (*Items) | | |
| Less: Interest Accrued to 6/30/2019 (Trial Balance) | | |
| Subtotal | | |
| Add: Interest to be Accrued as of 6/30/2020 | | |
| Required Appropriation 2020 | | |

List of Bonds Issued During 2019

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

**Schedule of Loans Issued and Outstanding
and 2020 Debt Service for Loans**
Sewer UTILITY LOAN

| Loan | Outstanding July 1, 2018 | Issued | Paid | Other Description | Other Debit | Other Credit | Outstanding June 30, 2019 | Loan Maturities | Interest on Loans |
|---|--------------------------|--------|--------------|-------------------|-------------|--------------|---------------------------|-----------------|-------------------|
| New Jersey Environmental Infrastructure Trust Loans Payable | 17,882,409.98 | | 2,088,845.95 | | | | 15,793,564.03 | 2,132,424.61 | 279,918.75 |

Interest on Loans – Sewer Utility Budget

| | | |
|---|------------|------------|
| 2020 Interest on Loans (*Items) | 279,918.75 | |
| Less: Interest Accrued to 6/30/2019 (Trial Balance) | 125,479.17 | |
| Subtotal | 154,439.58 | |
| Add: Interest to be Accrued as of 6/30/2020 | 107,786.46 | |
| Required Appropriation 2020 | | 262,226.04 |

List of Loans Issued During 2019

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

Debt Service Schedule for Utility Notes (Other than Utility Assessment Notes)

| Title or Purpose of the Issue | Original Amount Issued | Original Date of Issue | Amount of Note Outstanding June 30, 2019 | Date of Maturity | Rate of Interest | 2020 Budget Requirement | | Date Interest Computed to |
|-------------------------------|------------------------|------------------------|--|------------------|------------------|-------------------------|--------------|---------------------------|
| | | | | | | For Principal | For Interest | |
| | | | | | | | | |
| | | | | | | | | |

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

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

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

| | |
|---|--|
| INTERST ON NOTES – Sewer UTILITY BUDGET | |
| 2020 Interest on Notes | |
| Less: Interest Accrued to 6/30/2019 (Trial Balance) | |
| Subtotal | |
| Add: Interest to be Accrued as of 6/30/2020 | |
| Required Appropriation - 2020 | |

Debt Service Schedule for Utility Assessment Notes

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue | Amount of Note Outstanding June 30, 2019 | Date of Maturity | Rate of Interest | 2020 Budget Requirement | | Interest Computed to (Insert Date) |
|---------------------------|------------------------|------------------------|--|------------------|------------------|-------------------------|--------------|------------------------------------|
| | | | | | | For Principal | For Interest | |
| | | | | | | | | |
| | | | | | | | | |

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

Utility Assessment Notes with an original date of issue of June 30, or prior require one legally payable installment to be budgeted in the 2020 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

Schedule of Capital Lease Program Obligations

| Purpose | Amount of Obligation Outstanding June 30, 2019 | 2020 Budget Requirement | |
|--|---|-------------------------|-------------------|
| | | For Principal | For Interest/Fees |
| Leases approved by LFB after July 1, 2007 | | | |
| Subtotal | | | |
| Leases approved by LFB prior to July 1, 2007 | | | |
| Subtotal | | | |
| Total | | | |

Schedule of Improvement Authorizations (Utility Capital Fund)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number | Balance - July 1, 2018 | | 2019 Authorizations | Refunds, Transfers and Encumbrances | Expended | Authorizations Canceled | Balance June 30, 2019 | |
|---|------------------------|-------------------|---------------------|--|----------|----------------------------|-----------------------|-------------------|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| Repair and Reconstruction of Various Sewer Lines throughout the City, together with the Acquisition of all Materials and Equipment and Completion of | 869,990.97 | 624,535.45 | | | | | 869,990.97 | 624,535.45 |
| Repair and Rehabilitation of Nine (9) Wastewater Pump Stations in the City, together with the Acquisition of all Materials and Equipment and Completo | 0.00 | 71,121.65 | | | | | | 71,121.65 |
| Total | 869,990.97 | 695,657.10 | | | | | 869,990.97 | 695,657.10 |

Sewer Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|--|--------------|--------------|
| Balance January 1, CY (Credit) | | 1,308,553.53 |
| Appropriated to Finance Improvement Authorizations (Debit) | | |
| Received from CY Budget Appropriation * (Credit) | | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit) | | |
| Balance June 30, 2019 | 1,308,553.53 | |
| | 1,308,553.53 | 1,308,553.53 |

Sewer Utility Capital Surplus
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | Debit | Credit |
|--|-------|--------|
| Appropriated to Finance Improvement Authorizations (Debit) | | |
| Received from CY Budget Appropriation (Credit) | | |
| Balance January 1, CY (Credit) | | 0.00 |
| Received from CY Emergency Appropriation * (Credit) | | |
| Balance June 30, 2019 | | |
| | | |

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

Utility Fund
 CAPITAL IMPROVEMENTS AUTHORIZED IN 2019
 AND
 DOWN PAYMENTS (N.J.S. 40A:2-11)
 UTILITIES ONLY

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2019 or Prior Years |
|---------|---------------------|------------------------------|------------------------------------|---|
| | | | | |
| | | | | |

Sewer Utility Capital Fund
Statement of Capital Surplus
 YEAR 2019

| | Debit | Credit |
|--|------------|------------|
| Appropriated to CY Budget Revenue (Debit) | | |
| Miscellaneous (Credit) | | |
| Balance January 1, CY (Credit) | | 293,638.42 |
| Premium on Sale of Bonds (Credit) | | |
| Funded Improvement Authorizations Canceled (Credit) | | |
| Appropriated to Finance Improvement Authorizations (Debit) | | |
| Balance June 30, 2019 | 293,638.42 | |
| | 293,638.42 | 293,638.42 |

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2019, please observe instructions of Sheet 2.

Balance Sheet - Water Utility Operating Fund Assets
AS OF JUNE 30, 2019

| | 2019 |
|---------------------------------|---------------|
| Cash: | |
| Cash | 6,545,945.37 |
| Sub Total Cash | 6,545,945.37 |
| Investments: | |
| Investments | |
| Sub Total Investments | 0.00 |
| Accounts Receivable: | |
| Consumer Accounts Receivable | 3,118,870.92 |
| Liens Receivable | 11,358,343.64 |
| Sub Total Accounts Receivable | 14,477,214.56 |
| Interfunds Receivable: | |
| Due Water Utility Capital Fund | 1,376,269.45 |
| Sub Total Interfunds Receivable | 1,376,269.45 |
| Deferred Charges | |
| Sub Total Deferred Charges | 0.00 |
| Total Assets | 22,399,429.38 |

Balance Sheet - Water Utility Operating Fund Liabilities, Reserves & Fund Balance
AS OF JUNE 30, 2019

| | 2019 |
|---|---------------|
| Liabilities: | |
| Reserve for Encumbrances | 1,320,127.09 |
| Appropriation Reserves | 810,110.61 |
| Accrued Interest on Bonds, Loans and Notes | 142,751.06 |
| Prepaid Water Rents | 97,315.63 |
| Due Current Fund | 1,036,108.90 |
| Due Sewer Utility Operating Fund | 678,810.94 |
| Total Liabilities | 4,085,224.23 |
| Fund Balance: | |
| Reserve for Consumer Accounts and Lien Receivable | 14,477,214.56 |
| Fund Balance | 3,836,990.59 |
| Total Utility Fund | 22,399,429.38 |

Balance Sheet - Water Utility Capital Fund Assets
AS OF JUNE 30, 2019

| | <u>2019</u> |
|--|-----------------------|
| Cash: | |
| Cash | 699,039.58 |
| Sub Total Cash | <u>699,039.58</u> |
| | |
| Accounts Receivable: | |
| Fixed Capital | 101,586,631.03 |
| Fixed Capital Authorized and Uncompleted | <u>9,060,000.00</u> |
| Sub Total Accounts Receivable | <u>110,646,631.03</u> |
| | |
| Total Assets | <u>111,345,670.61</u> |

Balance Sheet - Water Utility Capital Fund Liabilities, Reserves & Fund Balance
AS OF JUNE 30, 2019

| | 2019 |
|---|----------------|
| Liabilities: | |
| Improvement Authorizations - Funded | 796,921.26 |
| Improvement Authorizations - Unfunded | 2,833,612.00 |
| Serial Bonds Payable | 0.00 |
| Bond Anticipation Notes Payable | |
| Due to State of New Jersey - Environmental Infrastructure Trust Loans Payable | 13,874,123.45 |
| Reserve for Payment of New Jersey Environmental Infrastructure Loans | 393,949.13 |
| Capital Improvement Fund | 393,985.06 |
| Due Water Utility Operating Fund | 1,376,269.45 |
| Reserve for Amortization | 89,681,810.26 |
| Deferred Reserve for Amortization | 1,995,000.00 |
| Total Liabilities | 111,345,670.61 |
| Fund Balance: | |
| Capital Surplus | 0.00 |
| Total Liabilities, Reserves and Surplus | 111,345,670.61 |

Balance Sheet - Water Utility Assessment Fund
AS OF JUNE 30, 2019

| | <u>2019</u> |
|---|-------------|
| Assets: | |
| Cash | |
| Total Assets | <u>0.00</u> |
| Liabilities and Reserves: | |
| Assessment Serial Bonds | <u>0.00</u> |
| Assessment Notes | |
| Total Liabilities and Reserves | <u>0.00</u> |
| Liabilities, Reserves, and Fund Balance: | |
| Fund Balance | |
| Total Liabilities, Reserves, and Fund Balance | <u>0.00</u> |

**Analysis of Water Utility Assessment Trust Cash and Investments
Pledged to Liabilities and Surplus**

| Title of Liability to which Cash and Investments are Pledged | Audit Balance June 30, 2018 | Receipts | | | Disbursements | Balance June 30, 2019 |
|--|-----------------------------|-----------------------|------------------|-------|---------------|-----------------------|
| | | Assessments and Liens | Operating Budget | Other | | |
| Assessment Serial Bond Issues: | | | | | | |
| Assessment Bond Anticipation Notes | | | | | | |
| Trust Surplus | 0.00 | | | | | 0.00 |
| Other Liabilities | | | | | | |
| Trust Surplus | | | | | | |
| Less Assets "Unfinanced" | | | | | | |
| Total | 0.00 | | | | | 0.00 |

Schedule of Water Utility Budget - 2019
Budget Revenues

| Source | Budget | Received in Cash | Excess or Deficit |
|--|---------------|------------------|-------------------|
| Operating Surplus Anticipated | 1,500,000.00 | 1,500,000.00 | 0.00 |
| Operating Surplus Anticipated with Consent of Director of Local Govt. Services | | | |
| Rents | 10,570,000.00 | 11,795,722.63 | 1,225,722.63 |
| Miscellaneous Revenue Anticipated | 720,000.00 | 631,034.70 | -88,965.30 |
| Miscellaneous | | | |
| Reserve for Payment of New Jersey Environmental Infrastructure Loans | | | |
| Capacity Fee and Other | 190,000.00 | 201,607.34 | 11,607.34 |
| Merchantville-Pennsauken Water Commission | 163,509.00 | 147,229.28 | -16,279.72 |
| Added by N.J.S.A. 40A:4-87: (List) | | | |
| | | | |
| Subtotal Additional Miscellaneous Revenues | 353,509.00 | 348,836.62 | -4,672.38 |
| Subtotal | 13,143,509.00 | 14,275,593.95 | 1,132,084.95 |
| Deficit (General Budget) | | | |
| | 13,143,509.00 | 14,275,593.95 | 1,132,084.95 |

Statement of Budget Appropriations

| | |
|---|---------------|
| Appropriations | |
| Adopted Budget | 13,143,509.00 |
| Total Appropriations | 13,143,509.00 |
| Add: Overexpenditures | |
| | |
| Total Overexpenditures | |
| Total Appropriations & Overexpenditures | 13,143,509.00 |
| Deduct Expenditures | |
| Paid or Charged | 12,292,087.89 |
| Reserved | 810,110.61 |
| Surplus | |
| | |
| Total Surplus | |
| Total Expenditure & Surplus | 13,102,198.50 |
| Unexpended Balance Cancelled | 41,310.50 |

**Statement of 2019 Operation
Water Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 budget year Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

Section 1:

| | | |
|--|---------------|---------------|
| Revenue Realized | 14,275,593.95 | |
| Miscellaneous Revenue Not Anticipated | | |
| 2018 Appropriation Reserves Canceled | 933,767.63 | |
| | | |
| Total Revenue Realized | | 15,209,361.58 |
| Expenditures | | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| Overexpenditure of Appropriation Reserves | | |
| Total Expenditures | 13,102,198.50 | |
| Less: Deferred Charges Included in Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 13,102,198.50 |
| | | |
| Excess | | 2,107,163.08 |
| Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations") | 2,107,163.08 | |
| Deficit | | |
| Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance") | 0.00 | |

Section 2:

The following Item of 2018 Appropriation Reserves Canceled in 2019 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2018 for an Anticipated Deficit in the Water Utility for: 2018

| | | |
|---|------------|------------|
| 2018 Appropriation Reserves Canceled in 2019 | 933,767.63 | |
| Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/> | | |
| *Excess (Revenue Realized) | | 933,767.63 |

Results of 2019 Operations – Water Utility

| | Debit | Credit |
|--|--------------|--------------|
| Cancellation of Accounts Payable | | 9,394.77 |
| Refund of Prior Years' Expenditures | | 673,800.22 |
| Miscellaneous Revenue Not Anticipated | | |
| Operating Deficit - to Trial Balance | | |
| Unexpended Balances of Appropriations | | 41,310.50 |
| Unexpended Balances of PY Appropriation Reserves * | | 933,767.63 |
| Refund of Prior Years' Revenues | 31,250.00 | |
| Excess in Anticipated Revenues | | 1,132,084.95 |
| Deficit in Anticipated Revenue | 0.00 | |
| Operating Excess | 2,759,108.07 | |
| Operating Deficit | | |
| Total Results of Current Year Operations | 2,790,358.07 | 2,790,358.07 |

Operating Surplus– Water Utility

| | Debit | Credit |
|--|--------------|--------------|
| Amount Appropriated in CY Budget - Cash | 1,500,000.00 | |
| Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit) | | |
| Excess in Results of CY Operations | | 2,759,108.07 |
| Balance January 1, CY (Credit) | | 2,577,882.52 |
| Balance June 30, 2019 | 3,836,990.59 | |
| Total Operating Surplus | 5,336,990.59 | 5,336,990.59 |

**Analysis of Balance June 30, 2019
(From Utility – Trial Balance)**

| | | |
|---|------|--------------|
| Cash | | 6,545,945.37 |
| Investments | | |
| Interfund Accounts Receivable | | |
| Subtotal | | 6,545,945.37 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 4,085,224.23 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 2,460,721.14 |
| Other Assets Pledged to Operating Surplus* | | |
| Deferred Charges # | | |
| Operating Deficit # | 0.00 | |
| Total Other Assets | | 0.00 |
| | | 2,460,721.14 |

Schedule of Water Utility Accounts Receivable

| | | |
|--------------------------|---------------|---------------|
| Balance June 30, 2018 | | 3,158,962.35 |
| Increased by: | | |
| Rents Levied | | 12,973,659.44 |
| Decreased by: | | |
| Collections | 11,662,211.09 | |
| Overpayments applied | | |
| Transfer to Utility Lien | 1,351,539.78 | |
| Other | | |
| | | 13,013,750.87 |
| Balance June 30, 2019 | | 3,118,870.92 |

Schedule of Water Utility Liens

| | | |
|------------------------------------|---------------|---------------|
| Balance June 30, 2018 | | 10,636,507.62 |
| Increased by: | | |
| Transfers from Accounts Receivable | 1,351,539.78 | |
| Penalties and Costs | 22,679.02 | |
| Other | | |
| | | 1,374,218.80 |
| Decreased by: | | |
| Collections | 133,511.54 | |
| Other | 518,871.24 | |
| | | 652,382.78 |
| Balance June 30, 2019 | 11,358,343.64 | |

**Deferred Charges
- Mandatory Charges Only -
Water Utility Fund**

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

| Caused by | Amount June 30, 2018 per Audit Report | Amount in 2019 Budget | Amount Resulting from 2019 | Balance as at June 30, 2019 |
|-----------------|--|-----------------------|----------------------------|-----------------------------|
| Total Operating | 0.00 | | | |
| Total Capital | 0.00 | | | |

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

**Emergency Authorizations Under N.J.S.A. 40A:4-47 Which Have Been
Funded or Refunded Under N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

| Date | Purpose | Amount |
|------|---------|--------|
| | | |

Judgements Entered Against Municipality and Not Satisfied

| In Favor Of | On Account Of | Date Entered | Amount | Appropriated for in Budget of Year 2020 |
|-------------|---------------|--------------|--------|--|
| | | | | |

**Schedule of Bonds Issued and Outstanding
and 2020 Debt Service for Bonds**
Water UTILITY ASSESSMENT BONDS

| | Debit | Credit | 2020 Debt Service |
|---|-------|--------|-------------------|
| Outstanding January 1, CY (Credit) | | 0.00 | |
| Paid (Debit) | | | |
| Issued (Credit) | | | |
| Outstanding June 30, 2019 | | | |
| 2020 Bond Maturities – Assessment Bonds | | | |
| 2020 Interest on Bonds | | | |

Water Utility Capital Bonds

| | Debit | Credit | 2020 Debt Service |
|--|-------|--------|-------------------|
| Issued (Credit) | | | |
| Paid (Debit) | | | |
| Outstanding January 1, CY (Credit) | | 0.00 | |
| Outstanding June 30, 2019 | | | |
| 2020 Bond Maturities – Utility Capital Bonds | | | |
| 2020 Interest on Bonds | | | |

Interest on Bonds – Water Utility Budget

| | | |
|---|--|--|
| 2020 Interest on Bonds (*Items) | | |
| Less: Interest Accrued to 6/30/2019 (Trial Balance) | | |
| Subtotal | | |
| Add: Interest to be Accrued as of 6/30/2020 | | |
| Required Appropriation 2020 | | |

List of Bonds Issued During 2019

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

**Schedule of Loans Issued and Outstanding
and 2020 Debt Service for Loans**
Water UTILITY LOAN

| Loan | Outstanding July 1, 2018 | Issued | Paid | Other Description | Other Debit | Other Credit | Outstanding June 30, 2019 | Loan Maturities | Interest on Loans |
|---|--------------------------|--------|--------------|-------------------|-------------|--------------|---------------------------|-----------------|-------------------|
| Due to State of New Jersey - Environmental Infrastructure Trust Loans Payable | 17,633,904.65 | | 3,759,781.20 | | | | 13,874,123.45 | 3,813,213.24 | 342,602.50 |

Interest on Loans – Water Utility Budget

| | | |
|---|------------|------------|
| 2020 Interest on Loans (*Items) | 342,602.50 | |
| Less: Interest Accrued to 6/30/2019 (Trial Balance) | 142,751.06 | |
| Subtotal | 199,851.44 | |
| Add: Interest to be Accrued as of 6/30/2020 | 98,697.93 | |
| Required Appropriation 2020 | | 298,549.37 |

List of Loans Issued During 2019

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

Debt Service Schedule for Utility Notes (Other than Utility Assessment Notes)

| Title or Purpose of the Issue | Original Amount Issued | Original Date of Issue | Amount of Note Outstanding June 30, 2019 | Date of Maturity | Rate of Interest | 2020 Budget Requirement | | Date Interest Computed to |
|-------------------------------|------------------------|------------------------|--|------------------|------------------|-------------------------|--------------|---------------------------|
| | | | | | | For Principal | For Interest | |
| | | | | | | | | |
| | | | | | | | | |

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

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

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

| | |
|---|--|
| INTERST ON NOTES – Water UTILITY BUDGET | |
| 2020 Interest on Notes | |
| Less: Interest Accrued to 6/30/2019 (Trial Balance) | |
| Subtotal | |
| Add: Interest to be Accrued as of 6/30/2020 | |
| Required Appropriation - 2020 | |

Debt Service Schedule for Utility Assessment Notes

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue | Amount of Note Outstanding June 30, 2019 | Date of Maturity | Rate of Interest | 2020 Budget Requirement | | Interest Computed to (Insert Date) |
|---------------------------|------------------------|------------------------|--|------------------|------------------|-------------------------|--------------|------------------------------------|
| | | | | | | For Principal | For Interest | |
| | | | | | | | | |
| | | | | | | | | |

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

Utility Assessment Notes with an original date of issue of June 30, or prior require one legally payable installment to be budgeted in the 2020 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

Schedule of Capital Lease Program Obligations

| Purpose | Amount of Obligation Outstanding June 30, 2019 | 2020 Budget Requirement | |
|--|---|-------------------------|-------------------|
| | | For Principal | For Interest/Fees |
| Leases approved by LFB after July 1, 2007 | | | |
| Subtotal | | | |
| Leases approved by LFB prior to July 1, 2007 | | | |
| Subtotal | | | |
| Total | | | |

Schedule of Improvement Authorizations (Utility Capital Fund)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number | Balance - July 1, 2018 | | 2019 Authorizations | Refunds, Transfers and Encumbrances | Expended | Authorizations Canceled | Balance June 30, 2019 | |
|---|------------------------|---------------------|---------------------|--|----------|----------------------------|-----------------------|---------------------|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| Rehabilitation and Repair of Drinking Water Facilities and Water Tanks | 257,973.04 | 1,835,000.00 | | | | | 257,973.04 | 1,835,000.00 |
| Various Improvements to Three Water Storage Tanks | 538,948.22 | 998,612.00 | | | | | 538,948.22 | 998,612.00 |
| Total | 796,921.26 | 2,833,612.00 | | | | | 796,921.26 | 2,833,612.00 |

Water Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|--|------------|------------|
| Balance January 1, CY (Credit) | | 393,985.06 |
| Appropriated to Finance Improvement Authorizations (Debit) | | |
| Received from CY Budget Appropriation * (Credit) | | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit) | | |
| Balance June 30, 2019 | 393,985.06 | |
| | 393,985.06 | 393,985.06 |

Water Utility Capital Surplus
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | Debit | Credit |
|--|-------|--------|
| Balance January 1, CY (Credit) | | 0.00 |
| Received from CY Budget Appropriation (Credit) | | |
| Received from CY Emergency Appropriation * (Credit) | | |
| Appropriated to Finance Improvement Authorizations (Debit) | | |
| Balance June 30, 2019 | | |
| | | |

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

Utility Fund
 CAPITAL IMPROVEMENTS AUTHORIZED IN 2019
 AND
 DOWN PAYMENTS (N.J.S. 40A:2-11)
 UTILITIES ONLY

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2019 or Prior Years |
|---------|---------------------|------------------------------|------------------------------------|---|
| | | | | |
| | | | | |

Water Utility Capital Fund
Statement of Capital Surplus
 YEAR 2019

| | Debit | Credit |
|--|-------|--------|
| Appropriated to Finance Improvement Authorizations (Debit) | | |
| Miscellaneous (Credit) | | |
| Appropriated to CY Budget Revenue (Debit) | | |
| Funded Improvement Authorizations Canceled (Credit) | | |
| Premium on Sale of Bonds (Credit) | | |
| Balance January 1, CY (Credit) | | 0.00 |
| Balance June 30, 2019 | | |

