ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2020 (UNAUDITED)

POPULATION LAST CENSUS 8,350 NET VALUATION TAXABLE 2020 924,670,100 MUNICODE 1904 FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2021 **MUNICIPALITIES - FEBRUARY 10, 2021** ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TC CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT of BYRAM , County of SUSSEX SEE BACK COVER FOR INDEX AND INSTRUCTIONS. DO NOT USE THESE SPACES Date Examined By: **Preliminary Check** Examined I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or Signature rasarinelli@nisivoccia.com Title **RMA** (This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.) REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER: I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or and information required also included herein and that this Statement is an

SERVICES.

other detailed analysis.

TOWNSHIP

1

2

(which I have not prepared) [eliminate one] 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,			Ashleigh Frueholz	am the Chief Financial
Officer, License #	N-0912	, of the	TOWNSHIP	of
BYRA	AM	, County of	SUSSEX	and that the

statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2020, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2020.

Signature	afrueholz@byramtwp.org
Title	Chief Financial Officer
Address	10 Mansfield Drive
Phone Number	(973) 437-2500
Fax Number	(973) 347-0502

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.

Sheet 1

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, reaccompanying Annual Financial Statement from available to me by the as of December 31, TOWNSHIP of promulgated by the Division of Local Governmen Officer in connection with the filing of the Annual ended as required by N.J.S. 40A:5-12, as amend	the books of account and records made BYRAM certain agreed-upon procedures thereon as t Services, solely to assist the Chief Financial Financial Statement for the year then
(no matters) [eliminate one] came to my atten	ndards, I do not express an opinion on any of s and analyses. In connection with the estances as set forth below, no matters)—or ation that caused me to believe that the Annual and an analyses. In connection with the estances as set forth below, no matters)—or ation that caused me to believe that the Annual and an analyses and it is not in substantial compliance with the ment of Community Affairs, Division of Local all procedures or had I made an examination nerally accepted auditing standards, other and the second to the governing the entire lates only to the accounts and
Listing of agreed-upon procedures not performed which the Director should be informed:	I and/or matters coming to my attention of
NONE	
	Raymond Sarinelli
	(Registered Municipal Accountant)
	Nisivoccia LLP
	(Firm Name)
	200 Valley Road, Suite 300
	(Address)
Certified by me	Mount Arlington, New Jersey 07856-1320
this 8th day February ,2021	(Address)
,2021	973-298-8500
	(Phone Number)
	973-298-8501

(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

not plan to conduct one in the current year. 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver 10. The municipality has not applied for Transitional Aid for 2021.				
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 consecutivears. 8. The municipality did not conduct a tax levy sale the previous fiscal year and doe not plan to conduct one in the current year. 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver. 10. The municipality has not applied for Transitional Aid for 2021. 11. The municipality did not adopt a Special Emergency ordinance for COVID-relate expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021		CERTIFICATION	OF QUALIFYING MUNICIPALITY	
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 consect years. 8. The municipality did not conduct a tax levy sale the previous fiscal year and doe not plan to conduct one in the current year. 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver 10. The municipality has not applied for Transitional Aid for 2021. 11. The municipality did not adopt a Special Emergency ordinance for COVID-relate expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	1.	The outstanding indebt	tedness of the previous fiscal year is not in excess of 3.5%;	
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 consecutivears. 8. The municipality did not conduct a tax levy sale the previous fiscal year and doe not plan to conduct one in the current year. 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver. 10. The municipality did not adopt a Special Emergency ordinance for COVID-relate expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	2.	•	ved for the previous fiscal year did not exceed 3% of total	
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 consect years. 8. The municipality did not conduct a tax levy sale the previous fiscal year and doe not plan to conduct one in the current year. 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver. 10. The municipality has not applied for Transitional Aid for 2021. 11. The municipality did not adopt a Special Emergency ordinance for COVID-relate expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	3.	The tax collection rate	exceeded 90%;	
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 consect years. 8. The municipality did not conduct a tax levy sale the previous fiscal year and doe not plan to conduct one in the current year. 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver 10. The municipality has not applied for Transitional Aid for 2021. 11. The municipality did not adopt a Special Emergency ordinance for COVID-relate expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	4.	Total deferred charges	did not equal or exceed 4% of the total tax levy;	
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutives. 8. The municipality did not conduct a tax levy sale the previous fiscal year and doe not plan to conduct one in the current year. 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver 10. The municipality has not applied for Transitional Aid for 2021. 11. The municipality did not adopt a Special Emergency ordinance for COVID-relate expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	5.		· · · · · · · · · · · · · · · · · · ·	
8. The municipality did not conduct a tax levy sale the previous fiscal year and doe not plan to conduct one in the current year. 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver 10. The municipality has not applied for Transitional Aid for 2021. 11. The municipality did not adopt a Special Emergency ordinance for COVID-relate expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	6.	There was no operatir	ng deficit for the previous fiscal year.	
not plan to conduct one in the current year. 9. The current year budget does not contain a Levy or Appropriation "CAP" waiver 10. The municipality has not applied for Transitional Aid for 2021. 11. The municipality did not adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	7.		ot conduct an accelerated tax sale for less than 3 consecutive	
10. The municipality has not applied for Transitional Aid for 2021. 11. The municipality did not adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	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.		
The municipality did not adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	9.	The current year budget does not contain a Levy or Appropriation "CAP" waiver.		
expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: TOWNSHIP OF BYRAM Chief Financial Officer: Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	10.	The municipality has not applied for Transitional Aid for 2021.		
above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. Municipality: Chief Financial Officer: Signature: Certificate #: Date: Date: In determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5. TOWNSHIP OF BYRAM Ashleigh Frueholz afrueholz@byramtwp.org N-0912 2/8/2021	11.	The municipality did not adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).		
Chief Financial Officer: Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	above crite	<u>ria</u> in determining its qu		
Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/8/2021	Municipali	ty:	TOWNSHIP OF BYRAM	
Certificate #: N-0912 Date: 2/8/2021	Chief Fina	ncial Officer:	Ashleigh Frueholz	
Date: 2/8/2021	Signature: afrueholz@byramtwp.org			
	Certificate #: N-0912			
CERTIFICATION OF NON-QUALIFYING MUNICIPALITY	Date : 2/8/2021			
CERTIFICATION OF MON-QUALIFTING MUNICIPALITY		CEDTIEICATION	NON OUALIEVING MUNICIPALITY	
	CERTIFICATION OF NON-QUALIFTING MUNICIPALITY			

teria above and therefore does not qualify for local				
ordance with N.J.A.C. 5:30-7.5.				
TOWNSHIP OF BYRAM				
Chief Financial Officer:				
Signature:				
Certificate #:				

	22-6001696			
	Fed I.D. #			
	TOWNSHIP OF BYRAM			
	Municipality			
	SUSSEX			
	County			
	•	deral and State Fina		
		Expenditures of Awa	ırds	
		Fiscal Year Ending:	December 31, 2020	
	(1)	(2)	(3)	
	Federal programs	(2)	(3)	
	Expended	State	Other Federal	
	(administered by	Programs	Programs	
	the state)	Expended	Expended	
TOTAL	\$ 351,029.78	\$ 155,049.65	\$	
		Type of Audit required by	by Title 2 U.S. Code of Fede	ral Regulations
		(CFR) (Uniform Require	ements) and OMB 15-08.	
		Single Audit	,	
		_		
		Program Specific	Audit	
			ent Audit Performed in Accor	
		With Government	Auditing Standards (Yellow	Book)
Note:	All local governments, who are reci	pients of federal and state	awards (financial assistanc	e), must
	report the total amount of federal ar	•	•	• •
	required to comply with Title 2 U.S. Guidance) and OMB 15-08. The sir		. ,	
	beginning with Fiscal Year ending a	•		
	Federal Regulations (CFR) (Uniform	•		
(4)				
(1)	Report expenditures from federal p Federal pass-through funds can be		•	
	(CFDA) number reported in the Sta			nce
(2)	Report expenditures from state pro	-		•
	pass-through entities. Exclude sta are no compliance requirements.	•	ergy Receipts tax, etc.) sir	ice there
	are no compnance requirements.	1		
(3)	Report expenditures from federal p	=	from the federal governmen	t or indirectly
	from entities other than state gover	nment.		
	afrueholz@byramtwp.org		2/8/2021	
	Signature of Chief Financial Officer		Date	

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby	certify that there was no	"utility fund" on the books of	acco	unt and there was no	
utility owned ar	nd operated by the	TOWNSHIP	of	BYRAM	
County of	SUSSEX	during the year 2020 and that sheets 40 to 68 are unnecessary.			
I have the	erefore removed from th	nis statement the sheets perta	iining	only to utilities.	
		Name			
		Title			
(This mus		ef Financial Office, Comptrolle	er, Au	ditor or Registered	
NOTE:					
		protective cover sheet to the			
MUNICI	IPAL CERTIFICATI	ION OF TAXABLE PROI	PER	TY AS OF OCTOBER 1, 2020	
Cer	tification is hereby mad	le that the Net Valuation Taxa	ıble o	f property liable to taxation for	
the tax ye	ear 2021 and filed with	the County Board of Taxation	on J	anuary 10, 2021 in accordance	
with the r	equirement of N.J.S.A.	54:4-35, was in the amount of	of \$	926,008,400.00	
			;	pholenstein@byramtwp.org SIGNATURE OF TAX ASSESSOR TOWNSHIP OF BYRAM	
				MUNICIPALITY SUSSEX	
				COUNTY	

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2020

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

Title of Account		Debit	Credit
CASH		6,807,411.00	
INVESTMENTS		,	
DUE FROM/TO STATE - VETERANS AND SENIO	OR CITIZENS	9,345.21	-
		·	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	24,960.52		
CURRENT	349,186.55		
SUBTOTAL		374,147.07	
TAX TITLE LIENS RECEIVABLE		1,014,869.00	
PROPERTY ACQUIRED FOR TAXES		3,356,900.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
Revenue Accounts Receivable		462,367.70	
Due from Animal Control Fund		7,508.77	
Due from Health Reimbursement Account		1.01	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
page totals		12,032,549.76	

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

AS AT DECEMBER 31, 2020

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	12,032,549.76	-
APPROPRIATION RESERVES		1,453,042.78
ENCUMBRANCES PAYABLE		212,603.57
CONTRACTS PAYABLE		23,262.07
TAX OVERPAYMENTS		4,476.58
PREPAID TAXES		287,112.89
Due to Other Trust Fund		244,880.68
DUE TO STATE:		
MARRIAGE LICENCE		175.00
DCA TRAINING FEES		2,424.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		16,113.07
DUE COUNTY - ADDED & OMMITTED		
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		800,232.11
Due - Borough of Netcong - Construction Fees		10,680.75
Reserve for Sale of Municipal Assets		309,279.00
Reserve for Grant Funds - Appropriated		525,598.19
PAGE TOTAL	12,032,549.76	3,889,880.69
(Do not crowd, add additional short		

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

AS AT DECEMBER 31, 2020

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

Title of Account		Debit	Credit
TOTALS FROM PAGE 3a		12,032,549.76	3,889,880.69
CLIE	PTOTAL	12,032,549.76	3,889,880.69
300	BTOTAL	12,032,349.70	3,869,860.09
RESERVE FOR RECEIVABLES			5,215,793.55
DEFERRED SCHOOL TAX		-	
DEFERRED SCHOOL TAX PAYABLE			
FUND BALANCE			2,926,875.52
	ΓALS	12,032,549.76	12,032,549.76
	ALO	12,002,048.10	12,002,048.70

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
TOTALS	_	_

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

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2020

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	-	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		-
UNAPPROPRIATED RESERVES		-
TOTALS	-	-

POST CLOSING TRIAL BALANCE -- TRUST FUNDS

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	29,084.37	
DUE TO - Current Fund		7,508.77
DUE TO STATE OF NJ		13.80
RESERVE FOR ANIMAL CONTROL TRUST FUND		21,561.80
FUND TOTALS	29,084.37	29,084.37
ASSESSMENT TRUST FUND		
CASH	366,950.56	
Due To - Forest Lake Club Association		53,724.60
Assessment Receivable	471,987.40	
Assessment Liens Receivable	10,471.68	
Reserve For:		
Due to - NJ Department of Environmental Protection Loan Payable		738,270.04
Fund Balance		57,415.00
FUND TOTALS	849,409.64	849,409.64
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	642,584.22	
Reserve for Open Space		465,256.76
Reserve for Open Space Debt Service		177,327.46
FUND TOTALS	642,584.22	642,584.22
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

POST CLOSING TRIAL BALANCE -- TRUST FUNDS (CONT'D)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
EUNID TOTAL O		
FUND TOTALS	-	<u>-</u>
ADTO AND OUT TUDAL TRUCT FUND		
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTAL S		
FUND TOTALS	-	
OTHER TRUST FUNDS		
CASH	3,481,470.82	_
Due Current Fund	244,880.68	
Master Escrow Deposits		427,965.20
Recreation Escrow		36,426.98
Reserve for:		
State Unemployment Insurance		103,786.39
Outside Police Services		11,693.33
Public Defender		11,193.00
Drainage		176.48
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add add	3,726,351.50	591,241.38

POST CLOSING TRIAL BALANCE -- TRUST FUNDS (CONT'D)

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

Title of Account	Debit	Credit
Previous Totals	3,726,351.50	591,241.38
OTHER TRUST FUNDS (continued)		
Reserve for:		
Park Project		7,065.04
Housing Rehabilitation		206,008.89
School Diesel Agreement		5,671.98
Cranberry Lake		52,132.27
Partridge Run		5,600.00
Tax Sale Premiums		678,500.00
Parking Offense Adjudication Act		324.00
Fire Dedicated Penalties		500.00
Municipal Alliance		81.00
Storm Recovery		605,026.19
Affordable Housing		84,243.20
Self Insurance		708,234.00
Third Party Liens		3.00
Accumulated Sick and Vacation		781,720.55
		_
TOTALS	3,726,351.50	3,726,351.50

POST CLOSING TRIAL BALANCE -- TRUST FUNDS (CONT'D)

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

Title of Account	Debit	Credit
Previous Totals	3,726,351.50	3,726,351.50
OTHER TRUST FUNDS (continued)		
TOTALS	3,726,351.50	

SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2019

<u>Purpose</u>	Amount Dec. 31, 2019 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2020
Master Escrow	415,352.63	77,055.75	64,443.18	427,965.20
Recreation Escrow	37,801.71	600.00	1,974.73	36,426.98
State Unemployment Insurance	97,873.29	6,000.10	87.00	103,786.39
Outside Police Services	1,863.33	67,282.50	57,452.50	11,693.33
Public Defender	10,602.00	591.00		11,193.00
Drainage	176.48			176.48
				-
Park Project	7,065.04			7,065.04
Housing Rehabilitation	193,608.89	12,400.00		206,008.89
School Diesel Agreement	12,546.07	10,362.98	17,237.07	5,671.98
Cranberry Lake	52,132.27			52,132.27
Municipal Alliance	81.00			81.00
Partridge Run Detention Basin Escrow	5,600.00			5,600.00
Tax Sale Premiums	241,100.00	464,700.00	27,300.00	678,500.00
Parking Offense Adjudication Act	322.00	2.00		324.00
Storm Recovery	520,844.44	85,000.00	818.25	605,026.19
Affordable Housing	60,203.59	24,039.61		84,243.20
Accumulated Sick and Vacation	850,262.06	160,100.00	228,641.51	781,720.55
Self Insurance	416,006.00	292,228.00		708,234.00
Fire Dedicated Penalties	500.00			500.00
Third Party Liens	11,994.20		11,991.20	3.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
PAGE TOTAL \$	2,935,935.00 \$	1,200,361.94 \$	409,945.44 \$	3,726,351.50

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount Dec. 31, 2019 Balance per Audit as at <u>Purpose</u> Report Receipts **Disbursements** Dec. 31, 2020 PREVIOUS PAGE TOTAL 2,935,935.00 1,200,361.94 409,945.44 3,726,351.50 **PAGE TOTAL** 2,935,935.00 \$ 1,200,361.94 \$ 409,945.44 \$ 3,726,351.50

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2019	Assessments and Liens	RECI Current Budget	EIPTS			Disbursements	Balance Dec. 31, 2020
Assessment Serial Bond Issues:	xxxxxxxxx	XXXXXXXXX	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Assesment Loans-								-
Improvements for Forest Lakes Club	311,145.18	132,621.30					134,230.92	309,535.56
Trust Surplus	66,984.00						9,569.00	57,415.00
Due to Current Fund				3,456.71			3,456.71	-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	378,129.18	132,621.30	-	3,456.71	-	-	147,256.63	366,950.56

^{*}Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2020

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	195,000.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	195,000.00
CASH	2,686,627.26	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	1,374,916.67	
UNFUNDED	1,078,600.00	
DUE TO -		
Due Current Fund		
Reserve for:		
Road Resurfacing		90,529.25
Drainage		11,500.00
Field Irrigation		40,000.00
To Pay Debt Service		179,454.58
PAGE TOTALS	5,335,143.93	516,483.83

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2020

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	5,335,143.93	516,483.83
		,
BOND ANTICIPATION NOTES PAYABLE		883,600.00
GENERAL SERIAL BONDS		1,168,000.00
TYPE 1 SCHOOL BONDS		
LOANS PAYABLE		206,916.67
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		721,679.84
UNFUNDED		544,165.02
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		1,207,381.74
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		86,916.83
	5,335,143.93	5,335,143.93

CASH RECONCILIATION DECEMBER 31, 2020

	Ca	Cash		Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	9,473.44	6,875,974.74	78,037.18	6,807,411.00	
Grant Fund				-	
Trust - Animal Control		29,094.35	9.98	29,084.37	
Trust - Assessment		367,083.79	133.23	366,950.56	
Trust - Municipal Open Space		642,889.41	305.19	642,584.22	
Trust - LOSAP				_	
Trust - CDBG				-	
Trust - Other	3,241.74	3,479,229.99	1,000.91	3,481,470.82	
Trust - Arts and Cultural				_	
General Capital		2,687,520.43	893.17	2,686,627.26	
LITH ITIES.				-	
UTILITIES:				-	
Sewer - Operating	242.94	690,947.19		691,190.13	
Sewer - Capital		705,214.69	242.94	704,971.75	
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	10.573.15	45 45 05 45	20.255.55	-	
* Include Deposits In Transit	12,958.12	15,477,954.59	80,622.60	15,410,290.11	

^{*} Include Deposits In Transit

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2020.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2020.

All <u>"Certificates of Deposits"</u>, <u>Repurchase Agreements" and other investments must be</u> 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:	rasarinelli@nisivoccia.com	Title: Registered Municipal Accountan	ıt

^{**} Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

CASH RECONCILIATION DECEMBER 31, 2020 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CASH ON DEFUSIT
6,771,066.85
26,601.88
78,306.01
29,094.35
2,571,688.03
103,786.39
52,150.24
206,079.82
36,439.53
84,243.20
157,479.06
267,363.72
367,083.79
642,889.41
3 12,000111
11,394,272.28

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

CASH RECONCILIATION DECEMBER 31, 2020 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	15,477,954.59
TOTAL PAGE	15,477,954.59

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

	L AND SIE					
Grant	Balance Jan. 1, 2020	2020 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2020
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PAGE TOTALS	-	-	-	-	-	-

sheet 1

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

TEDERAL A		OIMIN I	TE CEI VIIDI	all (cont a)		
Grant	Balance Jan. 1, 2020	2020 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2020
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
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PAGE TOTALS	-	-	-	-	-	-

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

TEDERAL A		01111110		(00110 01)		
Grant	Balance Jan. 1, 2020	2020 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2020
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
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TOTALS	-	-	-	-	-	-

Totals

TEDERAL AND STATE GRANTS								
Grant	Transferred from 2 Balance Budget Appropria		propriations	Expended	Other Cano	Cancelled	Balance	
	Jan. 1, 2020	Budget	Appropriation By 40A:4-87				Dec. 31, 2020	
							-	
							-	
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PAGE TOTALS	-	-	-	-	-	-	-	

TEDERAL AND STATE GRANTS									
Grant	Balance	Budget App	Transferred from 2020 Budget Appropriations		Other	Cancelled	Balance		
	Jan. 1, 2020	Budget	Appropriation By 40A:4-87				Dec. 31, 2020		
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-		
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PAGE TOTALS	-	-	-	-	-	-	-		

Grant	Balance	Transferred Budget Ap	d from 2020 propriations	Expended	Expended Other		Balance
	Jan. 1, 2020	Budget	Appropriation By 40A:4-87	·			Dec. 31, 2020
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-
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PAGE TOTALS	-	-	-	-	-	-	-

TEDERAL AND STATE GRANTS								
Grant	Balance	Transferred Budget Ap	from 2020 propriations	Expended	Other	Cancelled	Balance	
Grant	Jan. 1, 2020	Budget	Appropriation By 40A:4-87	Experiaca	Other	Garlochica	Dec. 31, 2020	
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	
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TOTALS	-	-	-	-	-	-	-	

Totals

TEDERAL TAID STATE GRAVES								
		Transferred from 2020		Received	0.11	-		
Grant	Balance	Budget App	Budget Appropriations		Other	Balance		
	Jan. 1, 2020	Budget	Appropriation By 40A:4-87			Dec. 31, 2020		
PREVIOUS PAGE TOTALS	13,047.34	13,047.34	-	-	-	-		
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						-		
TOTALS	13,047.34	13,047.34	-	-	-	-		

Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	xxxxxxxxxx	
Levy School Year July 1, 2020 - June 30, 2021	xxxxxxxxxx	
Levy Calendar Year 2020	xxxxxxxxxx	12,037,050.00
Paid	12,037,050.00	xxxxxxxxx
Balance - December 31, 2020	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	12,037,050.00	12,037,050.00

Board of Education for use of local schools.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxxx	603,667.21
2020 Levy	xxxxxxxxxx	110,735.19
Interest Earned	xxxxxxxxxx	5,248.52
Expenditures	77,066.70	xxxxxxxxx
Balance - December 31, 2020	642,584.22	xxxxxxxxx
# Must include unpaid requisitions.	719,650.92	719,650.92

[#] Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	xxxxxxxxxx	
Levy School Year July 1, 2020 - June 30, 2021	xxxxxxxxxx	
Levy Calendar Year 2020	xxxxxxxxxx	6,467,932.00
Paid	6,467,932.00	xxxxxxxxx
Balance - December 31, 2020	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)		xxxxxxxxx
# Must include unpaid requisitions.	6,467,932.00	6,467,932.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2020	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	8,655.56
2020 Levy :	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	5,390,347.44
County Library	xxxxxxxxxx	386,966.97
County Health	xxxxxxxxxx	56.76
County Open Space Preservation	xxxxxxxxxx	22,179.16
Due County for Added and Omitted Taxes	xxxxxxxxxx	15,999.55
Paid	5,808,092.37	xxxxxxxxx
Balance - December 31, 2020	xxxxxxxxxx	xxxxxxxxx
County Taxes	16,113.07	xxxxxxxx
Due County for Added and Omitted Taxes	(0.00)	xxxxxxxxx
	5,824,205.44	5,824,205.44

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2020

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	2,095,500.00	2,095,500.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	1,319,186.42	1,127,189.84	(191,996.58)
Added by N.J.S. 40A:4-87 (List on 17a)	194,439.95	194,439.95	-
			-
			-
Total Miscellaneous Revenue Anticipated	1,513,626.37	1,321,629.79	(191,996.58)
Receipts from Delinquent Taxes	350,000.00	475,849.49	125,849.49
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	8,625,524.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	8,625,524.00	9,413,809.06	788,285.06
	12,584,650.37	13,306,788.34	722,137.97

ALLOCATION OF CURRENT TAX COLLECTIONS

	7	
	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	32,645,076.13
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	12,037,050.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	6,467,932.00	xxxxxxxx
County Taxes	5,799,550.33	xxxxxxxx
Due County for Added and Omitted Taxes	15,999.55	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	110,735.19	xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,200,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	9,413,809.06	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*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 allegation would apply to "Non Budget Poyonus" only	33,845,076.13	33,845,076.13

STATEMENT OF GENERAL BUDGET REVENUES 2020

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Municipal Alliance on Alcoholism and Drug Abuse	2,937.00	2,937.00	-
NJDEP - Clean Communities Program	20,052.95	20,052.95	-
NJ Department of Transportation	160,000.00	160,000.00	-
Community Stewardship Incentive Grant	10,000.00	10,000.00	-
ANJEC Open Space Stewardship	1,450.00	1,450.00	
		-	
		-	-
		-	-
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	101 100 0	-	-
PAGE TOTALS	194,439.95	194,439.95	<u>-</u>

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:	afrueholz@byramtwp.org
	Sheet 17a

STATEMENT OF GENERAL BUDGET REVENUES 2020

(Continued)

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

Source	Budget	Realized	Excess or Deficit
REVIOUS PAGE TOTALS	194,439.95	194,439.95	-
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PAGE TOTALS	194,439.95	194,439.95	

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:	
	Sheet 17a.1

STATEMENT OF GENERAL BUDGET REVENUES 2020

(Continued)

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

Source	Budget	Realized	Excess or Deficit
REVIOUS PAGE TOTALS	194,439.95	194,439.95	-
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PAGE TOTALS	194,439.95	194,439.95	

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:	
	Sheet 17a.2

STATEMENT OF GENERAL BUDGET REVENUES 2020

(Continued)

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

Source	Budget	Realized	Excess or Deficit
REVIOUS PAGE TOTALS	194,439.95	194,439.95	-
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PAGE TOTALS	194,439.95	194,439.95	

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:	
	Sheet 17a.3

STATEMENT OF GENERAL BUDGET REVENUES 2020

(Continued)

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

Source	Budget	Realized	Excess or Deficit
EVIOUS PAGE TOTALS	194,439.95	194,439.95	-
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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:	afrueholz@byramtwp.org	
	Sheet 17a Totals	

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2020

2020 Budget as Adopted		12,390,210.42
2020 Budget - Added by N.J.S. 40A:4-87		194,439.95
Appropriated for 2020 (Budget Statement Item 9)		12,584,650.37
Appropriated for 2020 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		12,584,650.37
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		12,584,650.37
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	9,831,550.11	
Paid or Charged - Reserve for Uncollected Taxes	1,200,000.00	
Reserved 1,453,042.78		
Total Expenditures		12,484,592.89
Unexpended Balances Canceled (see footnote)		100,057.48

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2020 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	
Delinquent Tax Collections	xxxxxxxx	125,849.49
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	788,285.06
Unexpended Balances of 2020 Budget Appropriations	xxxxxxxx	100,057.48
Miscellaneous Revenue Not Anticipated	xxxxxxxx	349,480.19
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2019 Appropriation Reserves	xxxxxxxx	587,277.81
Prior Years Interfunds Returned in 2020	xxxxxxxx	5,005.08
Cancellation of Tax Overpayments	xxxxxxxxx	1.24
Cancellation of Grant Funds Appropriated:		
Municipal Alliance	xxxxxxxxx	5,304.00
Hazard Mitigation	xxxxxxxxx	5,720.38
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxx	xxxxxxxx
Balance - January 1, 2020	-	xxxxxxxx
Balance - December 31, 2020	xxxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	191,996.58	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2020	7,509.78	xxxxxxxx
Prior Year Veteran and Senior Citizen Deduction Disallowed	250.00	xxxxxxxx
		xxxxxxxx
		XXXXXXXX
		XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	1,767,224.37	XXXXXXXXX
	1,966,980.73	1,966,980.73

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Cable Television Franchise Fee	31,178.00
Statewide Insurance Fund Dividend	17,542.13
Lakeland Emergency Squad Workmen's Compensation	6,111.20
Police Outside Duty Administrative Fee	6,795.00
Prior Year Refund	1,320.00
Payments In Lieu of Taxes	2,000.00
Senior Citizen and Veteran Administrative Fee	1,168.51
Other Miscellaneous	10,370.85
Tax Collector Miscellaneous	3,444.28
Statutory Excess in Animal Control Trust Fund	7,508.77
Prior Year Revenue Accounts Receivable:	
NJ Department of Transportation Grant	156,000.00
Municipal Alliance Grant 2019	6,000.00
Risk Control Grant	2,000.00
Green Communities	3,000.00
Highlands Grant	95,041.45
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	349,480.19

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	349,480.19
Page Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	349,480.19

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	349,480.19
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	349,480.19

SURPLUS - CURRENT FUND YEAR - 2020

	Debit	Credit
1. Balance - January 1, 2020	xxxxxxxx	3,255,151.15
2.	xxxxxxxx	
3. Excess Resulting from 2020 Operations	xxxxxxxx	1,767,224.37
4. Amount Appropriated in the 2020 Budget - Cash	2,095,500.00	xxxxxxxx
 Amount Appropriated in 2020 Budget - with Prior Written- Consent of Director of Local Government Services 	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2020	2,926,875.52	xxxxxxxx
	5,022,375.52	5,022,375.52

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

Cash		6,807,411.00
Investments		
Sub Total		6,807,411.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,889,880.69
Cash Surplus		2,917,530.31
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:* (1) Due from State of N.J. Senior		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	9,345.21	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		9,345.21
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		2,926,875.52

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2020 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #			\$	33,047,709.37
	or (Abstract of Ratables)			\$	
2.	Amount of Levy Special District Taxes			\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$	91,058.13
5b.	Subtotal 2020 Levy \$ 33,138,767.50 Reductions due to tax appeals ** Total 2020 Tax Levy			\$	33,138,767.50
6.	Transferred to Tax Title Liens			\$	71,580.08
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	72,924.74
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2019	\$_	231,846.20		
	In 2020 *	\$_	32,354,729.93		
	Homestead Benefit Credit	\$_		_	
	State's Share of 2020 Senior Citizens and Veterans Deductions Allowed	\$_	58,500.00	_	
	Total To Line 14	\$_	32,645,076.13	=	
11.	Total Credits			\$	32,789,580.95
12.	Amount Outstanding December 31, 2020			\$	349,186.55
13.	Percentage of Cash Collections to Total 2020 Levy, (Item 10 divided by Item 5c) is				
Note	e: If municipality conducted Accelerated Tax Sale or Tax Levy S	ale d	check here \Box ar	nd co	mplete sheet 22a.
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$_ \$	32,645,076.13	-	
	To Current Taxes Realized in Cash (Sheet 17)	\$_	32,645,076.13	_	
Note A:	In showing the above percentage the following should be noted: Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.	e to			

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

^{*} Include overpayments applied as part of 2020 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2020

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 32,645,076.13
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 32,645,076.13
Line 5c (sheet 22) Total 2020 Tax Levy	\$ 33,138,767.50
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.51%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 32,645,076.13
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 32,645,076.13
Line 5c (sheet 22) Total 2020 Tax Levy	\$ 33,138,767.50
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.51%

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

	Debit	Credit
1. Balance - January 1, 2020	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	9,020.55	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	8,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	50,500.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	250.00	xxxxxxxx
5. Deductions Allowed By Tax Collector 2019 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxx	250.00
8. Deductions Disallowed By Tax Collector Prior Taxes	xxxxxxxxx	250.00
9. Received in Cash from State	xxxxxxxx	57,925.34
10.		
11.		
12. Balance - December 31, 2020	xxxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxxx	9,345.21
Due To State of New Jersey	-	xxxxxxxx
	67,770.55	67,770.55

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

Line 2	8,000.00
Line 3	50,500.00
Line 4	250.00
Sub - Total	58,750.00
Less: Line 7	250.00
To Item 10, Sheet 22	58,500.00

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

		Debit	Credit
Balance - January 1, 2020		xxxxxxxxx	801,673.32
Taxes Pending Appeals	801,673.32	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2020 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Tax Appeals Refunded		1,441.21	
Cash Paid to Appellants (Including 5% Interest from Da	te of Payment)		xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxx
Balance - December 31, 2020		800,232.11	xxxxxxxx
Taxes Pending Appeals* 800,232.11		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2020		801,673.32	801,673.32

mmcel	roy@l	byrar	ntwp.org	
Signatu	re of	Tax	Collector	
T-8530				2/8/2021
License #			Da	ate

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2020		1,814,089.16	xxxxxxxx
A. Taxes	490,825.73	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	1,323,263.43	xxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxx	370,313.37
4. Added Taxes		250.00	xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than current year) and T	ax Title Liens;	xxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxx	(1) 413.71
B. Tax Title Liens - Transfers from Taxes		(1) 413.71	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxx	1,444,025.79
8. Totals		1,814,752.87	1,814,752.87
9. Balance Brought Down		1,444,025.79	xxxxxxxx
10. Collected:		xxxxxxxx	475,849.49
A. Taxes	465,701.50	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	10,147.99	xxxxxxxx	xxxxxxxx
11. Interest and Costs - 2020 Tax Sale		73.14	xxxxxxxx
12. 2020 Taxes Transferred to Liens		71,580.08	xxxxxxxx
13. 2020 Taxes		349,186.55	xxxxxxxx
14. Balance - December 31, 2020		xxxxxxxxx	1,389,016.07
A. Taxes	374,147.07	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens	1,014,869.00	xxxxxxxx	xxxxxxxxx
15. Totals		1,864,865.56	1,864,865.56

16.	Percentage of Cash Collections to Adju	usted Amount (Dutstanding
	(Item No. 10 divided by Item No. 9) is	32.95%	

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

^{17.} Item No.14 multiplied by percentage shown above is **457,680.80** and represents the maximum amount that may be anticipated in 2021.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Bal	ance - January 1, 2020	2,268,500.00	xxxxxxxx
2. For	reclosed or Deeded in 2020	xxxxxxxx	xxxxxxxx
3.	Tax Title Liens	370,313.37	xxxxxxxx
4.	Taxes Receivable	-	xxxxxxxx
5A.			xxxxxxxx
5B.		xxxxxxxx	
6.	Adjustment to Assessed Valuation	718,086.63	xxxxxxxx
7.	Adjustment to Assessed Valuation	xxxxxxxx	
8. Sal	es	xxxxxxxx	xxxxxxxx
9.	Cash *	xxxxxxxx	
10.	Contract	xxxxxxxx	
11.	Mortgage	xxxxxxxx	
12.	Loss on Sales	xxxxxxxx	
13.	Gain on Sales		xxxxxxxx
14. Bal	ance - December 31, 2020	xxxxxxxx	3,356,900.00
		3,356,900.00	3,356,900.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: * Total Cash Collected in 2020	\$
Realized in 2020 Budget	
To Results of Operation (Sheet 19	-

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

Caused By	Amount Dec. 31, 2019 per Audit <u>Report</u>	Amount in 2020 Budget	Amount Resulting from 2020	Balance as at Dec. 31, 2020
Emergency Authorization -	<u></u>	<u>===g=</u>	<u></u>	<u>=====</u>
Municipal*	\$	\$	\$	\$
Emergency Authorization -				
Schools	\$	_\$	\$	\$
Overexpenditure of Appropriations	\$	\$	\$	\$
	\$\$	\$	\$	\$
	\$\$	\$	\$	\$
	\$\$	\$	\$	\$
	\$\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
TOTAL DEFERRED CHARGES	\$	\$.\$	_\$

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	On Account of	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of Year 2021
1.			\$		
2.			\$		
3.			\$		
4.			\$		

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2019	REDUCE By 2020 Budget	D IN 2020 Canceled By Resolution	Balance Dec. 31, 2020
							_
							_
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							_
	П						-
	Tot	als -	-	-	-	-	-

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

Chief Financial Officer

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

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

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

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

Chief Financial Officer

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

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

GENERAL CAPITAL BONDS

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	xxxxxxxx	1,428,000.00	
Issued	xxxxxxxx		
Paid	260,000.00	xxxxxxxx	
Outstanding - December 31, 2020	1,168,000.00	xxxxxxxx	
	1,428,000.00	1,428,000.00	
2021 Bond Maturities - General Capital Bonds			\$ 260,000.00
2021 Interest on Bonds* \$ 32,120.00			
ASSESSMENT SER	RIAL BONDS		
Outstanding - January 1, 2020	xxxxxxxx	872,500.96	
Issued	xxxxxxxx		
Paid	134,230.92	xxxxxxxx	
Outstanding - December 31, 2020	738,270.04	xxxxxxxx	
	872,500.96	872,500.96	
2021 Bond Maturities - Assessment Bonds	\$ 67,115.46		
2021 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 32,120.00

LIST OF BONDS ISSUED DURING 2020

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

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

Environmental LOAN							
	Debit	Credit	2021 Debt Service				
Outstanding - January 1, 2020	xxxxxxxx	30,180.17					
Issued	xxxxxxxxx						
Paid	11,892.20	xxxxxxxx					
Refunded							
Outstanding - December 31, 2020	18,287.97	xxxxxxxx					
	30,180.17	30,180.17					
2021 Loan Maturities			\$ 12,131.23				
2021 Interest on Loans	\$ 305.41						
Total 2021 Debt Service for	Loan		\$ 12,436.64				
Green Ac	eres LOAN						
Outstanding - January 1, 2020	xxxxxxxx	215,543.32					
Issued	xxxxxxxx						
Paid	26,914.62	xxxxxxxx					
	400,000,70						
Outstanding - December 31, 2020	188,628.70	xxxxxxxx					
	215,543.32	215,543.32					
2021 Loan Maturities	\$ 27,455.62						
2021 Interest on Loans	\$ 3,635.98						
Total 2021 Debt Service for	LOAN		\$ 31,091.60				

LIST OF LOANS ISSUED DURING 2020

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

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

	LOAN		
	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	<u> </u>
Refunded			
Outstanding - December 31, 2020	-	xxxxxxxx	
	-	-	<u> </u>
2021 Loan Maturities			\$
2021 Interest on Loans			\$
Total 2021 Debt Service for	<u>Loan</u>		\$ -
	LOA	N	<u> </u>
Outstanding - January 1, 2020	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2020	-	xxxxxxxx	
	-	-	
2021 Loan Maturities			\$
2021 Interest on Loans			\$
Total 2021 Debt Service for	Loan		\$ -

LIST OF LOANS ISSUED DURING 2020

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

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

	N		
	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	xxxxxxxx		
Issued	xxxxxxxx]
Paid		xxxxxxxx	_
Refunded]
Outstanding - December 31, 2020		xxxxxxxx	<u> </u>
	-	-	
2021 Loan Maturities			\$
2021 Interest on Loans			\$
Total 2021 Debt Service for	Loan		-
	LOA	N	<u> </u>
Outstanding - January 1, 2020	xxxxxxxx		
Issued	xxxxxxxx		_
Paid		xxxxxxxx	
]
Outstanding - December 31, 2020	-	xxxxxxxx	
	-	-	
2021 Loan Maturities			\$
2021 Interest on Loans			\$
Total 2021 Debt Service for	Loan		\$ -

LIST OF LOANS ISSUED DURING 2020

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

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2021 Debt Service
Outstanding - January 1, 2020	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2020	-	xxxxxxxx	-
l	-	<u>-</u>	<u> </u>
2021 Bond Maturities - Term Bonds		\$	
2021 Interest on Bonds		\$	
TYPE I SCHOOL SE Outstanding - January 1, 2020	ERIAL BONDS xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2020	-	xxxxxxxx	
	-	-	
2021 Interest on Bonds*		\$	
2021 Bond Maturities - Serial Bonds			\$
Total "Interest on Bonds - Type I School Debt Serv	ice" (*Items)		\$ -

LIST OF BONDS ISSUED DURING 2020

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

2021 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY Outstanding 2021 Interest

	Requirement
Emergency Notes	\$ \$
2. Special Emergency Notes	\$ \$
3. Tax Anticipation Notes	\$ \$
4. Interest on Unpaid State & County Taxes	\$ \$
5.	\$ \$
6.	\$ \$

sheet 33

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2021 Budget F	Requirements For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2020					
18-16 Various Capital Improvements	405,000.00	9/22/2016	190,000.00	09/17/21	0.6500%	20,250.00	1,235.00	
09-18 Fire Fighting Equipment	522,000.00	9/20/2018	417,600.00	09/17/21	0.6500%	26,100.00	2,714.40	
11-19 Preliminary Expenses-								
New Municipal Building	100,000.00	9/17/2020	100,000.00	09/17/21	0.6500%		650.00	
14-19 Various Capital Improvements	176,000.00	9/17/2020	176,000.00	09/17/21	0.6500%		1,144.00	
Page Totals	1,203,000.00		883,600.00			46,350.00	5,743.40	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

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

(Do not crowd - add additional sheets)

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	2021 Budget F For Principal	Requirements For Interest **	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	1,203,000.00		883,600.00			46,350.00	5,743.40	
<u> </u>								
PAGE TOTALS	1,203,000.00		883,600.00			46,350.00	5,743.40	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

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

(Do not crowd - add additional sheets)

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2021 Budget F	Requirements For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2020	•		·	**	,
PREVIOUS PAGE TOTALS	1,203,000.00		883,600.00			46,350.00	5,743.40	
2								
PAGE TOTALS	1,203,000.00		883,600.00			46,350.00	5,743.40	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

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

(Do not crowd - add additional sheets)

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

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	2021 Budget I	Requirements For Interest	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total			-	-		-	-	

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

Assessment Notes with an original date of issue of 2018 or prior must be appropriated in full in the 2021 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

Sheet 3

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

_	Purpose	Amount Lease Obligation Outstanding Dec. 31, 2020	2021 Budget Requirements For Principal For Interest/Fees		
_	1.				
	2.				
	3.				
	4.				
	5.				
	3.				
<i>ω</i>	7.				
Sheet	В.				
	9.				
,	0.				
,	1.				
_	2.				
_	3.				
	4.				
	Total	-	-	-	

(Do not crowd - add additional sheets)

Sineer 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2020	2020	Other	Expended	Authorizations	Balance - December 31, 2020	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
08-07 Various Capital Improvements	15,291.25				2,081.60		13,209.65	
05-11 Various Capital Improvements	52,666.38				31,642.24		21,024.14	
09-14 Various Capital Improvements	36,684.44						36,684.44	
15-15 Standby Generator	11,000.00						11,000.00	
18-16 Various Capital Improvements	17,139.63	283,500.00			736.00		109,903.63	190,000.00
5-17 Drainage Improvements	51,412.25				13,840.36		37,571.89	
6-17 Improvements to Tamarack Park	20,060.60						20,060.60	
12-17 Improvements to Various Streets	42,571.78						42,571.78	
2 16-17 Improvements to Various Streets	11,094.59						11,094.59	
06-18 Drainage Improvements	25,500.00						25,500.00	
07-18 Improvements to Various Streets	7,816.87						7,816.87	
09-18 Acquisition of Fire Fighting Equipment		16,072.52			1,196.00			14,876.52
14-18 Drainage Improvements	12,142.39						12,142.39	
04-19 Acquisition of New Fingerprinting System for Police	24,000.00				22,532.00		1,468.00	
05-19 Various Street Improvements	44,786.96				20,598.61		24,188.35	
06-19 Acquisition of New Equipment for DPW	17,499.72						17,499.72	
09-19 Improvement of Whitehall Hill Road	87,000.00				81,210.55		5,789.45	
11-19 Initial Costs Associated with the Construction of a	16,000.00	295,000.00			51,250.00			259,750.00
14-19 Acquisition of New and Additional Equipment	10,800.00	176,000.00			107,261.50			79,538.50
Page Total	503,466.86	770,572.52	-	-	332,348.86	-	397,525.50	544,165.02

heet 35.

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan		2020	Other Expended			Balance - December 31, 2020	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	503,466.86	770,572.52	-	-	332,348.86	-	397,525.50	544,165.02
02-20 Various Street Improvements			272,900.00	100,000.00	258,407.90		114,492.10	
03-20 Acquisiton of New Equipment - DPW			241,000.00		81,062.57		159,937.43	
04-20 Building and Grounds Improvements			52,400.00		27,675.19		24,724.81	
13-20 Technology Upgrades			25,000.00				25,000.00	
PAGE TOTALS	503,466.86	770,572.52	591,300.00	100,000.00	699,494.52	-	721,679.84	544,165.02

heet 35.

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2020	2020 Othe	Other	ner Expended	pended Authorizations	Balance - December 31, 2020	
not merely designate by a code number.	Funded	Unfunded	Authorizations		2/10/14/54	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	503,466.86	770,572.52	591,300.00	100,000.00	699,494.52	-	721,679.84	544,165.02
PAGE TOTALS	503,466.86	770,572.52	591,300.00	100,000.00	699,494.52	_	721,679.84	544,165.02

neet 35 Total

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2020		2020 Other	Other	Expended	Authorizations	Balance - December 31, 2020	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	503,466.86	770,572.52	591,300.00	100,000.00	699,494.52	-	721,679.84	544,165.02
GRAND TOTALS	503,466.86	770,572.52	591,300.00	100,000.00	699,494.52	-	721,679.84	544,165.02

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	992,838.74
Received from 2020 Budget Appropriation *	xxxxxxxxx	805,843.00
Immunoscena A A A thorizotions Consoled	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
	-	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXX	XXXXXXXXX
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	591,300.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2020	1,207,381.74	xxxxxxxx
	1,798,681.74	1,798,681.74

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2020 or Prior Years
02-20 Various Street Improvements	372,900.00		372,900.00	
03-20 Acquisiton of New Equipment - DPW	241,000.00		241,000.00	
04-20 Building and Grounds Improvem	52,400.00		52,400.00	
13-20 Technology Upgrades	25,000.00		25,000.00	
	-			
	-			
	-			
	-			
	-			
	-			
Total	691,300.00	-	691,300.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2020

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	86,916.83
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2020 Budget Revenue		xxxxxxxx
Balance - December 31, 2020	86,916.83	xxxxxxxx
	86,916.83	86,916.83

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.						
	1.	Total Tax Levy for the Year 2020 was			\$33,1	138,767.50
	2.	Amount of Item 1 Collected in 2020 (*)		\$	32,645,076.13	
	3.	Seventy (70) percent of Item 1			\$ 23,1	197,137.25
	(*) In	cluding prepayments and overpayments	applied.			
В.						
	1.	Did any maturities of bonded obligations	s or notes fall due dur	ing the ye	ar 2020?	
		Answer YES or NO Yes				
	2.	Have payments been made for all bonder December 31, 2020?	ed obligations or note	s due on	or before	
		Answer YES or NO Yes	If answer is "NO" g	ive details	S	
		NOTE: If answer to Item B1 is YES, th	en Item B2 must be	answere	d	
C. obliga just e	ations	the appropriation required to be included or notes exceed 25% of the total approp ? Answer YES or NO		•		
D.						
	1.	Cash Deficit 2019				\$
	2.	4% of 2019 Tax Levy for all purposes:	Levy \$		=	\$
	3.	Cash Deficit 2020				\$
	٥.					Ψ
	4.	4% of 2020 Tax Levy for all purposes:	Levy \$		=	\$
E.		<u>Unpaid</u>	<u>2019</u>		<u>2020</u>	<u>Total</u>
	1.	State Taxes \$		\$		\$ -
	2.	County Taxes \$		- *	16,113.07	\$ 16,113.07
	3.	Amounts due Special Districts				
		\$		\$\$		\$
	4.	Amount due School Districts for School	Tax			
		\$		\$	-	\$

Sheet 39

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2020, please observe instructions of Sheet 2.

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	
Cash	691,190.13		
Investments			
Due from -			
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	2,558.27		
Liens Receivable	-		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		57,217.22	
Encumbrances Payable		11,228.14	
Accrued Interest on Bonds and Notes		107.86	
Due to -			
Prepaid Sewer Rents		15,178.76	
Subtotal - Cash Liabilities		83,731.98	"C
Reserve for Consumer Accounts and Lien Receivable		2,558.27	
Fund Balance		607,458.15	
Total	693,748.40	693,748.40	

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	273,000.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	273,000.00
CASH	704,971.75	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	2,435,880.30	
AUTHORIZED AND UNCOMPLETED	683,000.00	
PAGE TOTALS (Do not crowd - add addit)	4,096,852.05	273,000.00

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	4,096,852.05	273,000.00
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		58,000.0
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		35,377.0
UNFUNDED		331,000.0
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		2,435,880.3
RESERVE FOR DEFERRED AMORTIZATION		352,000.0
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		611,594.7
CAPITAL FUND BALANCE		
TOTALS	4,096,852.05	4,096,852.0

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2020

AS AT DECEMBER 31, 2020			
Title of Account	Debit	Credit	
CASH			
10050015115110550			
ASSESSMENT NOTES		-	
ASSESSMENT SERIAL BONDS		-	
FUND BALANCE		-	
TOTAL 0			
TOTALS (Do not around add add)	-	-	

sheet 43

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

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

^{*}Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2020

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	125,000.00	125,000.00	-
Director of Local Government Sewer Rents	265,000.00	299,050.75	34,050.75
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	390,000.00	424,050.75	34,050.75
Deficit (General Budget) **			-
	390,000.00	424,050.75	34,050.75

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		390,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		390,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	390,000.00	
Deduct Expenditures:		
Paid or Charged	330,678.83	
Reserved	57,217.22	
Surplus (General Budget)**		
Total Expenditures		387,896.05
Unexpended Balance Canceled (See Footnote)		2,103.95

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2020 OPERATION

SEWER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

	1	
Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	424,050.75	
Miscellaneous Revenue Not Anticipated	12,908.97	
2019 Appropriation Reserves Canceled in 2020	31,537.25	
Sewer Overpayments Cancelled	1.99	
Total Revenue Realized		468,49
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	330,678.83	
Reserved	57,217.22	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	387,896.05	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		387,89
Excess		80,60
Budget Appropriation - Surplus (General Budget)**		·
Remainder = Balance of Results of 2020 Operation ("Excess in Operations" - Sheet 46)	80,602.91	
Deficit		
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2020 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	

SECTION 2:

The following Item of '2019 Appropriation Reserves Canceled in 2020' is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Sewer Utility for 2019

2019 Appropriation Reserves Canceled in 2020	31,537.25	
Less: Anticipated Deficit in 2019 Budget - Amount Received and Due from Current Fund - If none, enter 'None "		
* Excess (Revenue Realized)		31,537.25

 $[\]ensuremath{^{**}}$ Items must be shown in same amounts on Sheet 44.

RESULTS OF 2020 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	34,050.75
Unexpended Balances of Appropriations	xxxxxxxx	2,103.95
Miscellaneous Revenues Not Anticipated	xxxxxxxx	12,908.97
Unexpended Balances of 2019 Appropriations*	xxxxxxxx	31,537.25
Sewer Overpayments Cancelled		1.99
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	80,602.91	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	80,602.91	80,602.91

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	651,855.24
Excess in Results of 2020 Operations	xxxxxxxx	80,602.91
Amount Appropriated in the 2020 Budget - Cash	125,000.00	xxxxxxxx
Amount Appropriated in 2020 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2020	607,458.15	xxxxxxxx
	732,458.15	732,458.15

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

Cash	691,190.13
Investments	
Interfund Accounts Receivable	
Subtotal	691,190.13
Deduct Cash Liabilities Marked with "C" on Trial Balance	83,731.98
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	607,458.15
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.	607,458.15

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2019		\$	1,085.82
Increased I	by: Rents Levied		\$	300,523.20
Decreased	by:			
	Collections	\$ 299,0)49.58	
	Overpayments applied	\$		
	Transfer to Liens	\$		
	Other	\$	1.17	
			\$	299,050.75
Balance De	ecember 31, 2020		\$	2,558.27
	SCHEDULE OF SEWER	UTILITY LI	ENS	
Ralance De	ecember 31, 2019		\$	
Dalarioc D	500mbdi 01, 2010		Ψ	
Increased I	by:			
	Transfers from Accounts Receivable	\$		
	Penalties and Costs	\$		
	0.11			
	Other	\$		
	Other	\$	\$	
Decreased		\$	\$	
Decreased		\$ \$	\$	<u>-</u>
Decreased	by:		\$	
Decreased	by: Collections	\$	\$ \$ \$	<u>-</u>
Decreased	by: Collections	\$		<u>-</u>

DEFERRED CHARGES - MANDATORY CHARGES ONLY SEWER UTILITY FUND

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

	Caused By	Amount Dec. 31, 2019 per Audit <u>Report</u>	Amount in 2020 <u>Budget</u>	Amount Resulting <u>2020</u>	Balance as at <u>Dec. 31, 2020</u>
1.	Emergency Authorization - Municipal*	<u> </u>	\$	\$	\$
2.		B	\$	\$	\$
3.		S	\$	\$	\$
4.		S	\$	\$	\$
5.		S	\$	\$	\$
	Deficit in Operations	S	\$	\$	\$
	Total Operating	S	\$	\$	\$
6.		S	\$	\$	\$
7.		S	\$	\$	\$
	Total Capital	S	\$	\$	\$

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2021
1.				\$	
2.				\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount	Balance Dec. 31, 2019		REDUCED IN 2020	
		Authorized	Authorized*	Dec. 31, 2019	By 2020 Budget	Canceled By Resolution	Dec. 31, 2020
							-
							-
							-
							-
							-
							-
20							-
Sheet							-
-							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-

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

Chief Financial Officer

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

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2021 E Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Bond Maturities - Assessment Bonds			\$	
2021 Interest on Bonds		\$		
SEWER UTILITY CA	PITAL BONDS			
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Bond Maturities - Capital Bonds			\$	
2021 Interest on Bonds		\$		
INTEREST ON BONI	DS - SEWER UT	TILITY BUDGET	1	
2021 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2020 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2021		\$		
Required Appropriation 2021			\$	
LIST OF BON	DS ISSUED DUF	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest Rate
			.0000	raio
	-	-		

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

SEWER UTILITY LOAN

	Debit	Credit	2021 D Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx		1	
			1	
Paid		xxxxxxxx]	
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Loan Maturities			\$	
2021 Interest on Loans		\$		
SEWER UTILITY	LOA	N	<u> </u>	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx	1	
			1	
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Loan Maturities			\$	
2021 Interest on Loans		\$		
INTEREST ON LOAD	NS - SEWER UT	TLITY BUDGET	·r	
2021 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2020 (Trial Balance	e)	\$	1	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2021		\$		
Required Appropriation 2021			\$	-
LIST OF LOA	NS ISSUED DUF	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of	Interest
·	-		Issue	Rate
		J <u> </u>		

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

SEWER UTILITY _____LOAN

	Debit	Credit	2021 [Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Loan Maturities]\$	
2021 Interest on Loans		\$		
SEWER UTILITY	LOA	N		
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-]	
2021 Loan Maturities			\$	
2021 Interest on Loans		\$		
				_
INTEREST ON LOAD	NS - SEWER UT	TLITY BUDGET		
2021 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2020 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2021		\$		
Required Appropriation 2021			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of	Interest
	-		Issue	Rate
		<u>-</u>	<u> </u>	

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

Title	or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
1. 19-16 Sewer	Utility Improvements	75,000.00	9/22/2016	58,000.00	9/17/2021	0.65%	2,500.00	377.00	
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.						_		_	
TOTAL		75,000.00		58,000.00			2,500.00	377.00	

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

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

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

(Do not crowd - add additional sheets)

Sheet 50

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

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

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	20: For Principal	21 For Interest	Interest Computed to (Insert Date)
	1.								
	2.								
	3.								
	4.								
	5.								
	6.								
Sheet	7.								
	8.								
50	9.								
	TOTAL	75,000.00		58,000.00			2,500.00	377.00	

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

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

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

INTEREST ON NOTES - SEWER UTILITY B	UDGET	
2021 Interest on Notes	\$	377.00
Less: Interest Accrued to 12/31/2020 (Trial Balance)	\$	107.86
Subtotal	\$	269.14
Add: Interest to be Accrued as of 12/31/2021	\$	105.22
Required Appropriation - 2021	\$	374.36

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

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

sheet 51

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
			DCC. 01, 2020					
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2018 or prior must be appropriated in full in the 2021 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2020	2020	Expended	Other	Balance - Dece	mber 31, 2020	
not merely designate by a code number.	Funded	Unfunded	Authorizations		Σχροπασα	Cu.o.	Funded	Unfunded
06-12 Sewer Utility Improvements	33,484.96						33,484.96	
19-16 Sewer Utility Improvements		349,954.09			17,062.00		1,892.09	331,000.00
PAGE TOTALS	33,484.96	349,954.09	-	-	17,062.00	-	35,377.05	331,000.00

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

52.4

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2020 Unfunded	2020 Authorizations		Expended	Other	Balance - Dece Funded	mber 31, 2020 Unfunded
	Tanada	Omanada	7 (41101124110110				1 dilaca	Omanada
PREVIOUS PAGE TOTALS	33,484.96	349,954.09	-	-	17,062.00	-	35,377.05	331,000.00
*								
TOTALS	33,484.96	349,954.09	-	-	17,062.00	-	35,377.05	331,000.00

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2020	xxxxxxxx	474,994.70
Received from 2020 Budget Appropriation	xxxxxxxxx	136,600.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2020	611,594.70	xxxxxxxx
	611,594.70	611,594.70

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY FUND

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

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

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2020

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

POST CLOSING TRIAL BALANCE - UTILITY FUND

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash		
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable		
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		-
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Subtotal - Cash Liabilities		"C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		
Total	_	_

POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

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

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2020

AS AT DECEMBI	EK 51, 2020	
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		
ASSESSMENT NOTES ASSESSMENT SERIAL BONDS		-
FUND BALANCE		<u>-</u>
I OND DALANOL		-
		-
(De not around add ad		-

sheet 43

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

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

^{*}Show as red figure

SCHEDULE OF UTILITY BUDGET - 2020

BUDGET REVENUES

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

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

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2020 OPERATION

UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

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

SECTION 2:

The following Item of '2019 Appropriation Reserves Canceled in 2020' is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Utility for 2019

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

 $[\]ensuremath{^{**}}$ Items must be shown in same amounts on Sheet 44.

RESULTS OF 2020 OPERATIONS - UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2019 Appropriations*	xxxxxxxx	-
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	-	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	-	-

OPERATING SURPLUS - UTILITY

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

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

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

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balarioo B	ecember 31, 2019		\$
la sus sand	b.		
Increased	py: Rents Levied		\$
Decreased	l by:		
	Collections	\$	
	Overpayments applied	\$	
	Transfer to Liens	\$	
	Other	\$	
			\$
Balance D	ecember 31, 2020		\$
	SCHEDULE OF U	JTILITY LIENS	
Balance D	ecember 31, 2019		\$
Balance De	ecember 31, 2019		\$
	ecember 31, 2019	\$	\$
	ecember 31, 2019 by:	\$	
	ecember 31, 2019 by: Transfers from Accounts Receivable	\$	
	ecember 31, 2019 by: Transfers from Accounts Receivable Penalties and Costs	\$ \$	
	by: Transfers from Accounts Receivable Penalties and Costs Other	\$ \$	
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$ \$	
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other	\$ \$ \$	
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other I by: Collections	\$ \$ \$	
Increased	by: Transfers from Accounts Receivable Penalties and Costs Other I by: Collections	\$ \$ \$	\$

DEFERRED CHARGES - MANDATORY CHARGES ONLY UTILITY FUND

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

	Caused By	Amount Dec. 31, 2019 per Audit <u>Report</u>	Amount in 2020 <u>Budget</u>	Amount Resulting <u>2020</u>	Balance as at <u>Dec. 31, 2020</u>
1.	Emergency Authorization - Municipal*	<u> </u>	\$	\$	\$
2.		B	\$	\$	\$
3.		S	\$	\$	\$
4.		S	\$	\$	\$
5.		S	\$	\$	\$
	Deficit in Operations	S	\$	\$	\$
	Total Operating	S	\$	\$	\$
6.		S	\$	\$	\$
7.		S	\$	\$	\$
	Total Capital	S	\$	\$	\$

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2021
1.				\$	
2.				\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount	Balance Dec. 31, 2019	REDUCE By 2020	D IN 2020 Canceled	Balance Dec. 31, 2020
		Authorized	Authorized*	Dec. 31, 2019	By 2020 Budget	By Resolution	Dec. 31, 2020
							-
							-
							1
							-
							-
							-
o							-
<u> </u>							-
*							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-

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

Chief Financial Officer

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

UTILITY ASSESSMENT BONDS

	Debit	Credit	2021 E Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Bond Maturities - Assessment Bonds			\$	
2021 Interest on Bonds \$		\$		
UTILITY CAPIT	AL BONDS			
Outstanding - January 1, 2020	xxxxxxxx]	
Issued	xxxxxxxx			
Paid		xxxxxxxx		
			_	
			_	
Outstanding - December 31, 2020	-	xxxxxxxx	4	
	-	-	1	
2021 Bond Maturities - Capital Bonds		II .	\$	
2021 Interest on Bonds		\$		
INTEREST ON B	ONDS - UTILI	TY BUDGET		
2021 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2020 (Trial Balance)				
Subtotal \$ -				
Add: Interest to be Accrued as of 12/31/2021				
Required Appropriation 2021			\$	
LIST OF BON	DS ISSUED DUF	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest
			13346	Rate
	-	-		

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

UTILITY _____LOAN

	Debit	Credit	2021 D Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Loan Maturities			\$	
2021 Interest on Loans \$				
UTILITY	LOAN		<u> </u>	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx	1	
			1	
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-	<u> </u>	
2021 Loan Maturities		П	\$	
2021 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2021 Interest on Loans (*Items)		\$ -	4	
Less: Interest Accrued to 12/31/2020 (Trial Balance) \$				
Subtotal		\$ -	4	
Add: Interest to be Accrued as of 12/31/2021		\$		
Required Appropriation 2021			\$	
LIST OF LOA	NS ISSUED DUI	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest Rate
	-			

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

UTILITY _____LOAN

	Debit	Credit	2021 D Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Loan Maturities			\$	
2021 Interest on Loans		\$		
UTILITY	LOAN		<u> </u>	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
			1	
			1	
Outstanding - December 31, 2020	-	xxxxxxxx	1	
	-	-	<u> </u>	
2021 Loan Maturities			\$	
2021 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2021 Interest on Loans (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2020 (Trial Balance	e)	\$	4	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2021		\$		
Required Appropriation 2021			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest Rate
			15535	, tato
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

(Do not crowd - add additional sheets)

Sheet 5

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

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

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

•	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
•	1.								
,	2.								
	3.								
	4.								
	5.								
	6.								
Sheet	7.								
	8.								
50	9.								
	TOTAL	-		-			-	-	

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

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

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

INTEREST ON NOTES - UTILITY BUDGET					
2021 Interest on Notes	\$ -				
Less: Interest Accrued to 12/31/2020 (Trial Balance)	\$				
Subtotal	\$ -				
Add: Interest to be Accrued as of 12/31/2021	\$				
Required Appropriation - 2021	\$ -				

(Do not crowd - add additional sheets)

Sheet 5

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

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

sheet 51

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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

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

Utility Assessment Notes with an original date of issue of December 31, 2018 or prior must be appropriated in full in the 2021 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

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

sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2020		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Total 70000-	-	-	-	-	-	-	-	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2020 Unfunded	2020 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2020 Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
0								
TOTALS	-	-	-	-	-	-	-	-

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

UTILITY CAPITAL FUND

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

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

UTILITY FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2020

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

POST CLOSING TRIAL BALANCE - UTILITY FUND

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash		
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable		
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		-
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Subtotal - Cash Liabilities		"C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		
Total	_	_

POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2020 Operating and Capital Sections

(Separately Stated)

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

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

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2020

AS AT DECEMBI	EK 51, 2020	
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		
ASSESSMENT NOTES ASSESSMENT SERIAL BONDS		-
FUND BALANCE		<u>-</u>
I OND DALANOL		-
		-
(De not around add ad		-

sheet 43

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

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

^{*}Show as red figure

SCHEDULE OF UTILITY BUDGET - 2020

BUDGET REVENUES

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

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

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2020 OPERATION

UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

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

SECTION 2:

The following Item of '2019 Appropriation Reserves Canceled in 2020' is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2019 for an Anticipated Deficit in the Utility for 2019

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

 $[\]ensuremath{^{**}}$ Items must be shown in same amounts on Sheet 44.

RESULTS OF 2020 OPERATIONS - UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2019 Appropriations*	xxxxxxxx	-
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	-	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	-	-

OPERATING SURPLUS - UTILITY

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

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

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

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2019	\$
Increased by:	C
User Charges Levied	\$
Decreased by:	
Collections	\$
Overpayments applied	\$
Transfer to Liens	\$
Other	\$
	\$ -
	Ψ
Balance December 31, 2020	\$ -
,	
SCHEDIL	E OF UTILITY LIENS
SCHEDUL	E OF UTILITY LIENS
Balance December 31, 2019	\$
244	*
Increased by:	
Transfers from Accounts Receiva	ble \$
D 10 1 O 4 .	•
Penalties and Costs	\$
Penalties and Costs Other	\$ \$
	\$
Other	\$
Other Decreased by:	\$ \$
Other Decreased by: Collections	\$\$ \$
Other Decreased by: Collections	\$\$ \$\$

DEFERRED CHARGES - MANDATORY CHARGES ONLY UTILITY FUND

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

	Caused By	Amount Dec. 31, 2019 per Audit <u>Report</u>	Amount in 2020 <u>Budget</u>	Amount Resulting <u>2020</u>	Balance as at <u>Dec. 31, 2020</u>
1.	Emergency Authorization - Municipal*	<u> </u>	\$	\$	\$
2.		B	\$	\$	\$
3.		S	\$	\$	\$
4.		S	\$	\$	\$
5.		S	\$	\$	\$
	Deficit in Operations	S	\$	\$	\$
	Total Operating	S	\$	\$	\$
6.		S	\$	\$	\$
7.		S	\$	\$	\$
	Total Capital	S	\$	\$	\$

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2021
1.				\$	
2.				\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

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

UTILITY ASSESSMENT BONDS

	Debit	Credit	2021 E Servi	
Outstanding - January 1, 2020	xxxxxxxx		İ	
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Bond Maturities - Assessment Bonds			\$	
2021 Interest on Bonds		\$		
UTILITY CAPIT	AL BONDS			
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
			1	
			1	
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Bond Maturities - Capital Bonds		II .	\$	
2021 Interest on Bonds		\$		
INTEREST ON B	ONDS - UTILI	TY BUDGET		
2021 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2020 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2021		\$		
Required Appropriation 2021			\$	
LIST OF BON	DS ISSUED DUF	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest
			15500	Rate
	-	-		

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

UTILITY _____LOAN

	Debit	Credit	2021 D Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Loan Maturities			\$	
2021 Interest on Loans		\$		
UTILITY	LOAN		<u> </u>	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
			1	
			1	
Outstanding - December 31, 2020	-	xxxxxxxx	1	
	-	-	<u> </u>	
2021 Loan Maturities			\$	
2021 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2021 Interest on Loans (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2020 (Trial Balance	e)	\$	4	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2021		\$		
Required Appropriation 2021			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest Rate
			15535	, tato
	-	-		

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

UTILITY _____LOAN

	Debit	Credit	2021 D Servi	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2020	-	xxxxxxxx		
	-	-		
2021 Loan Maturities			\$	
2021 Interest on Loans		\$		
UTILITY	LOAN		<u> </u>	
Outstanding - January 1, 2020	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
			1	
			1	
Outstanding - December 31, 2020	-	xxxxxxxx	1	
	-	-	<u> </u>	
2021 Loan Maturities			\$	
2021 Interest on Loans		\$		
INTEREST ON L	OANS - UTILIT	TY BUDGET	1	
2021 Interest on Loans (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2020 (Trial Balance	e)	\$	4	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2021		\$		
Required Appropriation 2021			\$	
LIST OF LOAD	NS ISSUED DUF	RING 2020		
Purpose	2021 Maturity	Amount Issued	Date of Issue	Interest Rate
			15535	, tato
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

(Do not crowd - add additional sheets)

Sheet 5

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

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

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

:	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2020	Date of Maturity	Rate of Interest	20 For Principal	21 For Interest	Interest Computed to (Insert Date)
•	1.								
	2.								
	3.								
	4.								
	5.								
	6.								
Sheet	7.								
	8.								
50	9.								
	TOTAL	-		-			-	-	

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

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

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

INTEREST ON NOTES - UTILITY BUDGET					
2021 Interest on Notes	\$	-			
Less: Interest Accrued to 12/31/2020 (Trial Balance)	\$				
Subtotal	\$	-			
Add: Interest to be Accrued as of 12/31/2021	\$				
Required Appropriation - 2021	\$	-			

(Do not crowd - add additional sheets)

Sheet 50

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

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

sheet 5

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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

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

Utility Assessment Notes with an original date of issue of December 31, 2018 or prior must be appropriated in full in the 2021 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

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

sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2020		Expended Oth	Other		December 31, 2020	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded	
Total 70000-	-	-	-	-	-	-	-	-	

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2020	Exper	Expended	nded Other	Balance - December 31, 2020	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-
ร _ั								
PAGE TOTALS	-	-	-	-	-	-	-	-

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

UTILITY FUND

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

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

UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2020

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