

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

POPULATION LAST CENSUS	<u>71,045</u>
NET VALUATION TAXABLE 2019	<u>\$7,762,771,171.00</u>
MUNICODE	<u>0409</u>

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

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

Township _____ of _____ Cherry Hill _____ County of _____ Camden _____

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

	Date	Examined By:	
1			Preliminary Check
2	8/23/2019	John Decristofano	Examined

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

Signature: Michelle Samalonis

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I Michelle Samalonis am the Chief Financial Officer, License #N-0680, of the Township of Cherry Hill, County of Camden and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at June 30, 2019, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of June 30, 2019.

Prepared by Chief Financial Officer: No

Signature	<u>Michelle Samalonis</u>
Title	_____
Address	<u>820 Mercer Street</u>
	<u>Cherry Hill, NJ 08002</u>
Phone Number	<u>856-432-8738</u>
Email	<u>msamalonis@chtownship.com</u>

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

Todd R. Saler
Registered Municipal Accountant
Bowman & Company LLP
Firm Name
601 White Horse Road
Voorhees, NJ 08043
Address
856-782-2889
Phone Number
tsaler@bowmanllp.com
Email

Certified by me
8/10/2019

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

The undersigned certifies that this municipality has compiled in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Cherry Hill
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: 7/1/2019

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Cherry Hill
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: 7/1/2019

21-60000523

Fed I.D. #

Cherry Hill

Municipality

Camden

County

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

Fiscal Year Ending: June 30, 2019

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	<u>\$394,780.77</u>	<u>\$729,371.64</u>	<u>\$381,689.78</u>

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

Single Audit

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

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

Michelle Samalonis

Signature of Chief Financial Officer

8/16/2019

Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Signature: _____
Name: _____
Title: _____

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



MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2020 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of **\$7,810,378,245**

Michael Raio
SIGNATURE OF TAX ASSESSOR

Cherry Hill
MUNICIPALITY

Camden
COUNTY

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

	2019
Cash:	
Cash	42,670,273.07
Sub Total Cash	42,670,273.07
Investments:	
Sub Total Investments	_____
Other Receivables:	
Due from State of NJ - Senior Citizens & Veterans Deductions	285,069.04
Sub Total Assets not offset by Reserve for Receivables	285,069.04
Receivables and Other Assets with Full Reserves:	
Delinquent Taxes	39,181.91
Tax Title Liens	553,507.50
Mortgage Sales Receivable	0.00
Property Acquired by Taxes	2,223,077.00
Contract Sales Receivable	0.00
Revenue Accounts Receivable	64,579.16
Due from General Capital Fund	346,070.16
Due from Trust Other Fund	826.27
Due from Animal Control Fund	17,187.99
Sub Total Receivables and Other Assets with Reserves	3,244,429.99
Deferred Charges:	
Sub Total Deferred Charges	_____
Total Assets	46,199,772.10
Federal and State Grant Fund	
Assets:	
Cash	83,811.39
Federal and State Grants Receivable	554,344.28
Total Assets Federal and State Grant Fund	638,155.67
Total Current Fund Assets	46,837,927.77

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

	2019
Liabilities:	
Reserve for Encumbrances	2,652,293.08
Appropriation Reserves	4,893,229.47
Accounts Payable	0.00
Accounts Payable	138,344.09
Tax Overpayments	5,608.64
Regional School Tax Payable	0.00
Regional High School Tax Payable	0.00
Local District School Tax Payable	0.00
County Taxes Payable	0.00
Due County for Added and Omitted Taxes	0.00
Special District Taxes Payable	5,237,153.33
Prepaid Taxes	638,335.77
Due to County for Payments in Lieu of Taxes	9,229.90
Due State of New Jersey - Burial Permit Fees	30.00
Due to State of New Jersey - Senior Citizens & Veterans Deductions	0.00
Due State of New Jersey - Marriage License Fees	1,850.00
Due State of New Jersey DCA Fees	71,202.00
Due General Capital Fund	0.00
Due to Trust Other Funds	0.00
Due Municipal Open Space Trust Fund	0.00
Due Sewer Utility Operating Fund	0.00
Total Liabilities	13,647,276.28
Total Liabilities, Reserves and Fund Balance:	
Reserve for Receivables	3,244,429.99
Fund Balance	29,308,065.83
Total Liabilities, Reserves and Fund Balance	46,199,772.10
Federal and State Grant Fund	
Liabilities:	
Reserve for Encumbrances	65,692.10
Appropriated Reserves for Federal and State Grants	414,478.66
Unappropriated Reserves for Federal and State Grants	157,984.91
Total Liabilities Federal and State Grant Fund	638,155.67
Total Current Fund Liabilities	46,837,927.77

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

	2019
Assets:	
Cash	3,279.37
Due from Camden County Improvement Authority	445.53
Grants Receivable	180,131.24
Due from Current Fund	0.00
Deferred Charges:	
Deferred Charges to Future Taxation - Unfunded	27,606,153.99
Deferred Charges to Future Taxation - Funded	87,176,223.74
Total Deferred Charges	114,782,377.73
Total Assets General Capital Fund	114,966,233.87
Liabilities:	
Reserve for Encumbrances	10,538,023.05
Improvement Authorizations - Funded	21,997.94
Improvement Authorizations - Unfunded	7,822,126.69
General Capital Bonds	82,974,000.00
Bond Anticipation Notes	4,144,470.00
NJEIT Loans	
NJEIT Loans	2,667,223.74
Camden County Improvement Authority (CCIA) LOAN	
Loans Payable	0.00
Loans Payable	0.00
Camden County Improvement Authority (CCIA) LOAN	1,535,000.00
Contracts Payable	4,555,709.17
Capital Improvement Fund	79,851.04
Down Payments on Improvements	0.00
Retained Percentage Due Contractors	86,698.84
Reserve for Payment of Debt	24,478.60
Reserve for Camden County Improvement Authority Receivable	445.53
Due Current Fund	346,070.16
Total Liabilities and Reserves	114,796,094.76
Fund Balance:	
Capital Surplus	170,139.11
Total General Capital Liabilities	114,966,233.87

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

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

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

	2019
Animal Control Trust Assets:	
Cash - Animal Control Fund	
Deferred Charge - Deficit in Reserve	55,545.79
Total Dog Trust Assets	55,545.79
Animal Control Trust Liabilities:	
Due to State of New Jersey	32.40
Due to Current Fund	17,187.99
Due to Trust Other Fund	38,325.40
Total Dog Trust Reserves	55,545.79
CDBG Trust Assets:	
Total CDBG Trust Assets	
CDBG Trust Liabilities:	
Total CDBG Trust Reserves and Liabilities	
LOSAP Trust Assets:	
Total LOSAP Trust Assets	
LOSAP Trust Liabilities:	
Total LOSAP Trust Reserves	
Open Space Trust Assets:	
Cash	1,843,310.23
Due from Current Fund	0.00
Total Open Space Trust Assets	1,843,310.23
Open Space Trust Liabilities:	
Reserve for Open Space, Recreation, Farmland and Historic Preservation Trust	1,843,310.23
Total Open Space Trust Reserves	1,843,310.23
Other Trust Assets:	
Cash	18,087,950.57
COAH Fees Receivable	1,188,554.85
COAH Mortgages Receivable	120,079.00
Due from US Dept. of Housing and Urban Development - Grants Receivable	762,044.55
Housing and Rehabilitation Loans Receivable	1,427,206.99
Federal, State and Other Grants Receivable - Library	150.62
Due from Current Fund	0.00
Due from Animal Control Trust Fund	38,325.40
Total Other Trust Assets	21,624,311.98
Other Trust Liabilities:	
Payroll Deductions Payable	248,941.84
Reserve for Encumbrances	84,390.09
Payroll Deductions Payable - Library	45,133.32

	Federal, State and Other Grants -- Appropriated - Library	<u>1,561.14</u>
	Due Current Fund	<u>826.27</u>
	Reserve for COAH Fees Receivable	<u>1,188,554.85</u>
	Reserve for COAH Mortgages Receivable	<u>120,079.00</u>
	Reserve for Housing and Rehabilitation Loans Receivable	<u>1,427,206.99</u>
	Reserve for US Department of Housing and Urban Development	<u>1,002,567.75</u>
Funds		
	Appropriation Reserves - Library	<u>211,521.12</u>
	Fund Balance - Library	<u>541,748.19</u>
	Total Trust Escrow Reserves (31-286)	<u>7,006,693.04</u>
	Total Miscellaneous Trust Reserves (31-287)	<u>9,745,088.38</u>
	Total Other Trust Reserves and Liabilities	<u>21,624,311.98</u>

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

2019

Assets:

Cash Public Assistance #1

Cash Public Assistance #2

Total Public Assistance Assets

Liabilities and Reserves:

Total Public Assistance Reserves and Liabilities

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount June 30, 2018 Per Audit Report	Receipts	Disbursements	Balance as of June 30, 2019
Police Outside: NJDMV	\$	\$123,501.83	\$123,501.83	\$0.00
Police Outside: Lexa Concrete	\$	\$50,000.00	\$18,732.20	\$31,267.80
Redemption of Tax Sale Certiifcates	\$	\$8,173,975.95	\$8,173,975.95	\$0.00
Performance Bonds Escrow: Public Amusements	\$	\$9,150.00	\$	\$9,150.00
Barclay Farm Donations	\$38,167.39	\$22,937.45	\$19,348.65	\$41,756.19
Camden County - Rabbit Run / Cropwell Road	\$5,200.00	\$	\$	\$5,200.00
Developers' Escrow Fund	\$1,097,839.63	\$904,590.73	\$773,389.09	\$1,229,041.27
Isaac and Bessie Yellenberg Fund - Library	\$1,286.83	\$24.25	\$	\$1,311.08
Recreation Commission	\$404,712.71	\$397,977.13	\$376,593.58	\$426,096.26
Recycling	\$224,493.20	\$20,239.05	\$100,519.33	\$144,212.92
Anti-Trust Settlement Fund - Library	\$9.09	\$0.10	\$5.81	\$3.38
Donations: Recreation Events Sponsorship Donations	\$95,517.71	\$68,804.00	\$48,713.18	\$115,608.53
Eastwood Memorial Fund - Library	\$356.53	\$6.71	\$	\$363.24
Performance Guarantees: Ord. 66-46	\$126,352.30	\$	\$	\$126,352.30
Performance Guarantees: Seasonal Merchandise	\$300.00	\$300.00	\$300.00	\$300.00
Police Outside Employment: PJ Whelihan's	\$832.40	\$772.98	\$784.89	\$820.49
Public Defender's Fees	\$25,493.74	\$28,694.63	\$30,732.89	\$23,455.48
Reserve for Forfeited Property: State	\$69,774.56	\$167,901.93	\$47,097.27	\$190,579.22
Unemployment Fund - Library	\$34,831.69	\$4,593.16	\$12,193.01	\$27,231.84
William Paradee Memorial Fund - Library	\$4,622.96	\$80.80	\$744.51	\$3,959.25
Donations: Community Policing	\$976.93	\$1,500.00	\$	\$2,476.93
Police Outside Employment: Vera Nightclub Outside Employment	\$930.86	\$37,199.20	\$35,944.05	\$2,186.01
Reserve for Forfeited Property: Federal	\$262,963.83	\$173,165.44	\$83,348.31	\$352,780.96
Snow Removal	\$797,887.96	\$279,606.13	\$277,021.51	\$800,472.58
Street Opening Deposits	\$77,226.60	\$48,515.00	\$44,885.00	\$80,856.60
Performance Guarantees: Other	\$1,147,104.01	\$189,821.88	\$553,350.50	\$783,575.39
POAA Fees	\$162.00	\$301.00	\$	\$463.00
The Exchange Club - Library	\$1,924.52	\$22.64	\$1,940.99	\$6.17
Adopt-A-Highway	\$3,321.50	\$27,500.00	\$23,460.00	\$7,361.50

<u>Purpose</u>	<u>Amount June 30, 2018 Per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of June 30, 2019</u>
Affordable Housing -- Other	\$75,000.00	\$	\$	\$75,000.00
Capital Expenses Fund - Library	\$98,529.63	\$100,974.49	\$74,413.02	\$125,091.10
Contributions for Improvement Costs	\$210,153.63	\$72,881.64	\$	\$283,035.27
Judy Goldman Memorial Fund - Library	\$1,535.06	\$28.96	\$	\$1,564.02
Police Donations: Cherry Hill Police Department	\$9,710.96	\$250.00	\$9,390.00	\$570.96
Police Donations: Police Department (George H. Croft)	\$10,822.70	\$10,350.00	\$1,494.25	\$19,678.45
Police Outside Employment: Other	\$96,276.14	\$1,470,148.24	\$1,485,637.13	\$80,787.25
Property Insurance Fund	\$878,888.40	\$912,411.67	\$1,101,487.11	\$689,812.96
Rent Review Consulting Escrow Fees	\$41,923.48	\$	\$	\$41,923.48
Worker's Compensation Insurance Fund	\$1,422,609.63	\$753,027.96	\$621,225.64	\$1,554,411.95
Cherry Hill Alliance on Alcohol and Drug Abuse	\$8,367.75	\$1,943.71	\$875.00	\$9,436.46
COAH Affordable Housing Fees (Housing Impact Fees)	\$3,454,606.87	\$286,328.00	\$2,151.97	\$3,738,782.90
Gift Fund - Library	\$41,591.62	\$3,976.50	\$4,689.16	\$40,878.96
Police Outside Employment: Taylor's Bar & Grill	\$1,974.48	\$	\$	\$1,974.48
Premiums Received at Tax Sale	\$5,764,500.00	\$4,410,800.00	\$4,499,000.00	\$5,676,300.00
Reserve for Forfeited Property: Local	\$3,848.79	\$44.39	\$	\$3,893.18
Restricted Gifts and Donations - Library	\$1,668.27	\$31.45	\$	\$1,699.72
Vivian Riley Memorial Fund - Library	\$545.38	\$6.51	\$500.00	\$51.89
Totals	\$16,544,841.74	\$18,754,385.51	\$18,547,445.83	\$16,751,781.42

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

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

CASH RECONCILIATION JUNE 30, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Federal and State Grant Fund		83,811.39		83,811.39
Public Assistance #2**				
Sewer Utility Capital	15,819.00	113,893.95	216.54	129,496.41
Current	528,476.72	47,315,317.02	5,173,520.67	42,670,273.07
Trust - Other	4,698,319.92	13,628,364.54	238,733.89	18,087,950.57
Municipal Open Space Trust Fund		1,843,310.23		1,843,310.23
Sewer Utility Operating	160,108.53	5,919,947.26		6,080,055.79
Trust - Dog License	1,701.60	1.47	1,703.07	0.00
Capital - General		444,098.37	440,819.00	3,279.37
Sewer Utility Assessment Trust		0.27	0.27	0.00
Public Assistance #1**				
Trust - Assessment				
Total	5,404,425.77	69,348,744.50	5,854,993.44	68,898,176.83

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: Todd R. Saler Title: Registered Municipal Accountant

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

Bank	Amount
Animal Control Fund	1.47
Cultural Arts Fund	28,673.41
Disbursement Fund	378,436.47
Exchange Club Trust Fund	6.17
General Capital Fund	444,098.37
Isaac and Bessie Yellenberg Memorial Trust Fund	1,311.08
Property Liability Insurance Fund	690,367.80
Workers Compensation Claims Payment Fund	0.18
Block Grant	223,621.20
Current Fund - Library	4,505.01
Judy Gold Memorial Trust Fund	1,564.02
Payroll Account - Library	48,375.05
Payroll Agency Account	264,861.32
Recreation Account	289,486.69
State Municipal Forfeited Fund	190,579.22
Tax Collector Account	4,768,984.82
Unemployment -Library	27,795.87
William J Paradee Memorial Trust Fund	3,959.25
Health Insurance Fund	
Housing Impact Fee	3,736,630.93
Sewer Assessment Fund	0.27
Sewer Utility Operating Fund	5,919,947.26
Workers Compensation Fund	1,558,729.96
Trust Other Fund	6,033,792.00
Current Fund	42,251,707.12
Operating Fund - Library	836,284.45
Tax Title Lien Account	207,707.10
Anti-Trust Settlement Account -Library	3.38
Barelay Farmstead Fund	41,269.19
Capital Expenses Trust Fund	125,091.10
Developers Escrow Account	1,114,569.51
Eastwood Memorial Fund - Library	363.24
Gift Trust Fund	40,305.03
HUD Section 8 Program	
Payroll Account	71.00
Restricted Gifts and Donations	1,699.72
Sewer Utility Capital Fund	113,893.95
Vivian B. Riley Memorial Trust Fund	51.89
Total	69,348,744.50

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance July 1, 2018	2019 Budget Revenue Realized	Received	Canceled	Other	Balance June 30, 2019	Other Grant Receivable Description
Justice Assistance Grant (JAG)					21,585.00	21,585.00	
FEMA Grant			10,000.00		10,000.00	0.00	
Federal Body Armor Grant			10,577.30		10,577.30	0.00	
Drunk Driving Enforcement Fund			14,778.39		14,778.39	0.00	
Camden County DWI Checkpoint Grant			3,500.00		3,500.00	0.00	
Clean Communities Program			157,341.91		157,341.91	0.00	
Alcohol Education and Rehabilitation Grant			643.00		643.00	0.00	
Recycling Tonnage Grant			103,329.12		103,329.12	0.00	
State Body Armor Grant			12,875.82		12,875.82	0.00	
Woodcrest - Bowling Green Playground Grant					25,000.00	25,000.00	
Richterman Park Grant					25,000.00	25,000.00	
Target Corporation Shop With A Cop Grant			2,000.00		2,000.00	0.00	
Municipal Alliance on Alcohol and Drug Abuse	31,507.86		55,654.26		54,094.96	29,948.56	
Pedestrian Education and Enforcement Grant	12,902.02		29,402.02		16,500.00	0.00	
Safe and Secure Communities Program	37,500.00		60,000.00		60,000.00	37,500.00	
Camden County Open Space Grant	14,242.84					14,242.84	
Click it or Ticket	5,500.00		5,500.00		5,500.00	5,500.00	
Distracted Driving Crackdown Grant - U Drive U Text U Pay Grant	6,600.00		12,100.00		5,500.00	0.00	
DWI Crackdown Enforcement Grant	56,210.00		61,317.44		56,210.00	51,102.56	
Camden County -- Croft Farm Arts Center Grant	25,000.00					25,000.00	
HOME Investment Partnership Program Grant	300,000.00		300,000.00			0.00	

Grant	Balance July 1, 2018	2019 Budget Revenue Realized	Received	Canceled	Other	Balance June 30, 2019	Other Grant Receivable Description
Recreational Facilities Enhancement Grants - Croft Farm Wildlife Observation Deck	25,000.00					25,000.00	
Recreational Facilities Enhancement Grants - Dalessio Playground	25,000.00					25,000.00	
Recreational Facilities Enhancement Grants - Kenilworth Park	16,800.32					16,800.32	
Camden County Historic Preservation -- Barclay Farmstead Grant	5,265.00					5,265.00	
COPS in Shop Grant	4,400.00		4,400.00		4,400.00	4,400.00	
Delaware Valley Regional Planning Commission: TCDI Woodcrest Station Transit-Oriented Development Grant	25,023.73		25,023.72	0.01		0.00	
Recreational Facilities Enhancement Grants - Jeremy Kane Park	25,000.00					25,000.00	
Recreational Facilities Enhancement Grants - DeCou Park	25,000.00					25,000.00	
Recreational Trails Program Grant - FY17	24,000.00					24,000.00	
Recreation Trail Camden County -- Erlton Park	24,000.00					24,000.00	
Recreational Facilities Enhancement Grants - Ashland Playground	25,000.00					25,000.00	
Historic Preservation - Bonnie's Bridge	50,000.00					50,000.00	
Recreation for Individuals with Disabilities	20,000.00		20,000.00		20,000.00	20,000.00	
Recreational Facilities Enhancement Grants - Columbia Lake Park	25,000.00					25,000.00	
Recreational Facilities Enhancement Grants - DeCou Playground	25,000.00					25,000.00	
Total	833,951.77	0.00	888,442.98	0.01	608,835.50	554,344.28	

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance July 1, 2018	Transferred from 2019 Budget Appropriations		Expended	Cancelled	Other	Balance June 30, 2019	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Alcohol Education and Rehabilitation Grant	73.23						73.23	
Camden County DWI Checkpoint Grant			3,500.00	3,500.00			0.00	
Camden County Historic Preservation - Barclay Farmstead				5,265.00		5,265.00	0.00	Prior Year Encumbered
Camden County Open Space - Colwick Trail	14,242.84						14,242.84	
Clean Communities Grant		140,975.63		143,475.63		2,500.00	0.00	Prior Year Encumbered
Click It or Ticket			5,500.00				5,500.00	
COPS In Shop Grant			4,400.00	4,400.00			0.00	
Distracted Driving Crackdown Grant - U Drive U Text U Pay			5,500.00	5,500.00			0.00	
Drunk Driving Enforcement Grant	81,453.52		14,778.39	3,502.27			92,729.64	
DWI Crackdown Enforcement Grant	16,707.43		56,210.00	45,622.02			27,295.41	
Federal Body Armor Grant			10,577.30	4,453.60			6,123.70	
FEMA Grant			10,000.00	10,000.00			0.00	
Historic Preservation - Bonnie's Bridge	50,000.00						50,000.00	
HOME Investmeent Partnership Program Grant	329,341.75			329,258.75			83.00	
Justice Assistance Grant		11,160.00	10,425.00	11,160.00			10,425.00	
Municipal Alliance on Alcoholism and Drug Abuse		67,618.70		85,634.09		18,111.50	96.11	Prior Year Encumbered
Pedestrian Education & Enforcement Grant		16,500.00		16,500.00			0.00	

Grant	Balance July 1, 2018	Transferred from 2019 Budget Appropriations		Expended	Cancelled	Other	Balance June 30, 2019	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Recreation for Individuals With Disabilities Grant		4,000.00	20,000.00	24,000.00			0.00	
Recreational Facilities Enhancement Grants - Ashland Playground				25,000.00		25,000.00	0.00	Prior Year Encumbered
Recreational Facilities Enhancement Grants - Croft Farm Wildlife Observation Deck				25,000.00		25,000.00	0.00	Prior Year Encumbered
Recreational Facilities Enhancement Grants - Kenilworth Park	16,800.32						16,800.32	
Recreational Facilities Enhancement Grants - Richterman Park Grant			25,000.00				25,000.00	
Recreational Facilities Enhancement Grants - Woodcrest Bowling Green Playground Grant			25,000.00	180.02			24,819.98	
Recreational Facilities Enhancement Grants - Columbia Lake Park	25,000.00						25,000.00	
Recreational Facilities Enhancement Grants - Delassio Playground				25,000.00		25,000.00	0.00	Prior Year Encumbered
Recreational Facilities Enhancement Grants - Jeremy Kane Park				25,000.00		25,000.00	0.00	Prior Year Encumbered
Recreational Trails Program Grant - FY14	3,614.47			3,813.32		198.85	0.00	Prior Year Encumbered
Recreational Trails Program Grant - FY17				24,000.00		24,000.00	0.00	Prior Year Encumbered
Recycling Tonnage Grant	87,341.17		103,329.12	119,766.68		10,010.00	80,913.61	Prior Year Encumbered
Safe and Secure Communities	22,500.00		60,000.00	60,000.00			22,500.00	
State Body Armor Grant			12,875.82				12,875.82	
Target Corporation Shop With A Cop Grant			2,000.00	2,000.00			0.00	
Target National Night Out Grant	1,000.00			1,000.00			0.00	

Grant	Balance July 1, 2018	Transferred from 2019 Budget Appropriations		Expended	Cancelled	Other	Balance June 30, 2019	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
TCDI-Woodcrest Station Transit- Oriented Development Grant	2,490.57			14,083.07	80.00	11,672.50	0.00	Prior Year Encumbered
Total	650,565.30	240,254.33	369,095.63	1,017,114.45	80.00	171,757.85	414,478.66	

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance July 1, 2018	Transferred from 2019 Budget Appropriations		Receipts	Grants Receivable	Other	Balance June 30, 2019	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Grant					643.00		643.00	
Camden County DWI Checkpoint Grant			3,500.00		3,500.00		0.00	
Clean Communities Grant	140,975.63	140,975.63			157,341.91		157,341.91	
Click It or Ticket			5,500.00		5,500.00		0.00	
COPS In Shop Grant			4,400.00		4,400.00		0.00	
Distracted Driving Crackdown Grant- U Drive U Text U Pay			5,500.00		5,500.00		0.00	
Drunk Driving Enforcement Fund			14,778.39		14,778.39		0.00	
DWI Crackdown Enforcement Grant			56,210.00		56,210.00		0.00	
Federal Body Armor Grant			10,577.30		10,577.30		0.00	
FEMA Grant			10,000.00		10,000.00		0.00	
Justice Assistance Grant (JAG)		11,160.00	10,425.00		21,585.00		0.00	
Municipal Alliance on Alcohol and Drug Abuse		54,094.96			54,094.96		0.00	
Pedestrian Education and Enforcement Grant		16,500.00			16,500.00		0.00	
Recreation for Individuals with Disabilities Grant			20,000.00		20,000.00		0.00	
Recreational Facilities Enhancement Grants - Richterman Park Grant			25,000.00		25,000.00		0.00	
Recreational Facilities Enhancement Grants - Woodcrest Bowling Green Playground Grant			25,000.00		25,000.00		0.00	
Recycling Tonnage Grant			103,329.12		103,329.12		0.00	

Grant	Balance July 1, 2018	Transferred from 2019 Budget Appropriations		Receipts	Grants Receivable	Other	Balance June 30, 2019	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Safe and Secure Communities Program			60,000.00		60,000.00		0.00	
State Body Armor Grant			12,875.82		12,875.82		0.00	
Target Corporation Shop With A Cop Grant			2,000.00		2,000.00		0.00	
Total	140,975.63	222,730.59	369,095.63	0.00	608,835.50	0.00	157,984.91	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance July 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	xxxxxxxxxx	0.00
Prepaid Beginning Balance		
Levy School Year July 1, 2019- June 30, 2020	xxxxxxxxxx	175,752,928.00
Levy Calendar Year 2019	xxxxxxxxxx	
Paid	175,752,928.00	xxxxxxxxxx
Balance June 30, 2019	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	0.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2019 -2020)	0.00	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	175,752,928.00	175,752,928.00

Amount Deferred at during year _____

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance July 1, 2018	xxxxxxxxxx	0.00
2019 Levy	xxxxxxxxxx	776,277.00
Added and Omitted Levy	xxxxxxxxxx	5,504.78
Interest Earned	xxxxxxxxxx	
Expenditures	781,781.78	xxxxxxxxxx
Balance June 30, 2019	0.00	xxxxxxxxxx
	781,781.78	781,781.78

REGIONAL SCHOOL TAX

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

Amount Deferred at during Year _____
 # Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

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

Amount Deferred at during year _____
 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance July 1, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	0.00
2019 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	69,817,586.86
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	1,690,658.45
Due County for Added and Omitted Taxes	xxxxxxxxxx	503,410.59
Paid	72,011,655.90	xxxxxxxxxx
Balance June 30, 2019	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	0.00	xxxxxxxxxx
	72,011,655.90	72,011,655.90

Paid for Regular County Levies	71,508,245.31	
Paid for Added and Omitted Taxes	503,410.59	

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance July 1, 2018	xxxxxxxxxx	5,182,028.32
2019 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Fire District	xxxxxxxxxx	23,138,424.51
Total 2019 Levy	xxxxxxxxxx	23,138,424.51
Paid	23,083,299.50	xxxxxxxxxx
Balance June 30, 2019	5,237,153.33	xxxxxxxxxx
	28,320,452.83	28,320,452.83

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

STATEMENT OF GENERAL BUDGET REVENUES 2019

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	8,907,210.31	8,907,210.31	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	17,557,634.37	19,832,285.66	2,274,651.29
Added by N.J.S.A. 40A:4-87	369,095.63	369,095.63	0.00
Total Miscellaneous Revenue Anticipated	17,926,730.00	20,201,381.29	2,274,651.29
Receipts from Delinquent Taxes	10,000.00	30,581.47	20,581.47
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	41,709,170.33	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	2,780,081.99	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	44,489,252.32	46,878,292.05	2,389,039.73
	71,333,192.63	76,017,465.12	4,684,272.49

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	317,132,691.87
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	175,752,928.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	71,508,245.31	xxxxxxxxxx
Due County for Added and Omitted Taxes	503,410.59	xxxxxxxxxx
Special District Taxes	23,138,424.51	xxxxxxxxxx
Municipal Open Space Tax	781,781.78	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,430,390.37
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	46,878,292.05	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	318,563,082.24	318,563,082.24

* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2019
MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S.A. 40A:4-87

Source	Budget	Realized	Excess or (Deficit)
FEMA Grant	10,000.00	10,000.00	0.00
Camden County DWI Checkpoint Grant	3,500.00	3,500.00	0.00
Justice Assistance Grant	10,425.00	10,425.00	0.00
Woodcrest - Bowling Green Playground Grant	25,000.00	25,000.00	0.00
Richterman Park Grant	25,000.00	25,000.00	0.00
Target Corporation Shop With A Cop Grant	2,000.00	2,000.00	0.00
Drive Sober Get Pulled Over - Year End Holiday Crackdown			
Target National Night Out Grant			0.00
Federal Body Armor Grant	10,577.30	10,577.30	0.00
Distracted Driving Crackdown Grant - U Drive U Text U Pay	5,500.00	5,500.00	0.00
Drive Sober Get Pulled Over - Labor Day Crackdown			
Recreation for Individuals with Disabilities	20,000.00	20,000.00	0.00
COPS in Shop Grant	4,400.00	4,400.00	0.00
Drunk Driving Enforcement Fund	14,778.39	14,778.39	0.00
DWI Crackdown Enforcement Grant	56,210.00	56,210.00	0.00
State Body Armor Grant	12,875.82	12,875.82	0.00
Click it or Ticket	5,500.00	5,500.00	0.00
Office of Emergency Management - EMAA Grant			
Alcohol Education and Rehabilitation Grant			
Historic Preservation - Bonnie's Bridge			
Recycling Tonnage Grant	103,329.12	103,329.12	0.00
Safe and Secure Communities Grant	60,000.00	60,000.00	0.00
TOTAL	369,095.63	369,095.63	0.00

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

CFO Signature: _____ Michelle Samalonis _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted	70,964,097.00
2019 Budget - Added by N.J.S.A. 40A:4-87	369,095.63
Appropriated for 2019 (Budget Statement Item 9)	71,333,192.63
Appropriated for 2019 Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	71,333,192.63
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	71,333,192.63
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	64,338,253.82
Paid or Charged - Reserve for Uncollected Taxes	1,430,390.37
Reserved	4,893,229.47
Total Expenditures	70,661,873.66
Unexpended Balances Cancelled (see footnote)	671,318.97

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

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

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

RESULTS OF 2019 OPERATION
CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues: Required Collection of Current Taxes		2,389,039.73
Interfund Advances Originating in CY (Debit)	358,141.02	
Deficit in Anticipated Revenues: Required Collection of Current Taxes	0.00	
Excess of Anticipated Revenues: Delinquent Tax Collections		20,581.47
Miscellaneous Revenue Not Anticipated		138,729.57
Prior Years Interfunds Returned in CY (Credit)		
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Cancellation of Reserves for Federal and State Grants (Credit)		80.00
Cancellation of Federal and State Grants Receivable (Debit)	0.01	
Deferred School Tax Revenue: Balance June 30, CY		0.00
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		2,274,651.29
Refund of Prior Year Revenue (Debit)	12,121.51	
Deficit in Anticipated Revenues: Delinquent Tax Collections	0.00	
Sale of Municipal Assets (Credit)		16,868.04
Deferred School Tax Revenue: Balance July 1, CY	0.00	
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)		
Unexpended Balances of CY Budget Appropriations		671,318.97
Unexpended Balances of PY Appropriation Reserves (Credit)		6,063,719.77
Surplus Balance	11,204,726.30	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	11,574,988.84	11,574,988.84

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Other Administration Fees	2,033.48
Restitution	252.00
Tax Collector: Swimming Pools	8,860.00
Energy Credits	
Various Refunds	10,209.22
Miscellaneous	824.92
Refund of Prior Year Expense	
Forfeited TTL Premiums & Redemptions	46,800.00
Administration Fee - Senior Citizen and Veteran Tax Deduction	10,067.37
Tax Collector: Maintenance Charges	7,339.81
Tax Collector: Photocopies	18,455.12
Cancellation of Outstanding Checks	3,487.93
Excess Workers Compensation	
Rental of Equipment and Facilities	7,245.00
Tax Collector: Miscellaneous	13,500.00
Kennedy Hospital PILOT	
NJ DMV Inspection Fines	6,233.17
Tax Collector: Duplicate Bills Fees	3,421.55
Total Amount of Miscellaneous Revenues Not Anticipated	\$138,729.57

**SURPLUS – CURRENT FUND
YEAR 2019**

	Debit	Credit
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Balance July 1, CY (Credit)		27,010,549.84
Amount Appropriated in the CY Budget - Cash	8,907,210.31	
Surplus Balance - To Surplus		
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Excess Resulting from CY Operations		11,204,726.30
Balance June 30, 2019	29,308,065.83	xxxxxxxxxx
	38,215,276.14	38,215,276.14

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

Cash		42,670,273.07
Investments		
Sub-Total		42,670,273.07
Deduct Cash Liabilities Marked with "C" on Trial Balance		13,647,276.28
Cash Surplus		29,022,996.79
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	285,069.04	
Deferred Charges #	0.00	
Cash Deficit	0.00	
Total Other Assets		285,069.04
		29,308,065.83

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2019 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$291,488,526.06
		\$
2.	Amount of Levy Special District Taxes	\$23,138,424.51
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.	\$2,876,437.69
5a.	Subtotal 2019 Levy	\$317,503,388.26
5b.	Reductions due to tax appeals **	\$
5c.	Total 2019 Tax Levy	\$317,503,388.26
6.	Transferred to Tax Title Liens	\$52,065.61
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$283,585.65
9.	Discount Allowed	\$
10.	Collected in Cash: In 2018	\$4,497,240.70
	In 2019*	\$309,193,512.88
	Homestead Benefit Revenue	\$2,956,867.86
	State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	\$485,070.43
	Total to Line 14	\$317,132,691.87
11.	Total Credits	\$317,468,343.13
12.	Amount Outstanding June 30, 2019	\$35,045.13
13.	Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is	99.8832

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

Yes

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$317,132,691.87
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$317,132,691.87

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

Where Item 5 shows \$317,503,388.26, and Item 10 shows \$317,132,691.87, the percentage represented by the cash collections would be \$317,132,691.87 / \$317,503,388.26 or 99.8832. The correct percentage to be shown as Item 13 is 99.8832%.

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

* Include overpayments applied as part of 2019 collections.

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

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

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash.....	317,132,691.87
LESS: Proceeds from Accelerated Tax Sale.....	1,044,649.58
NET Cash Collected.....	316,088,042.29
Line 5c Total 2019 Tax Levy.....	317,503,388.26
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	99.55



(2) Utilizing Tax Levy Sale

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

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

		Debit	Credit
1	Balance July 1, CY: Due To State of New Jersey (Credit)		
2	Sr. Citizens Deductions Per Tax Billings (Debit)	93,125.00	
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	11,250.00	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		21,054.57
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
9	Received in Cash from State (Credit)		503,368.59
3	Veterans Deductions Per Tax Billings (Debit)	401,750.00	
1	Balance July 1, CY: Due From State of New Jersey (Debit)	303,367.20	
	Balance June 30, 2019		285,069.04
		809,492.20	809,492.20

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

Line 2	93,125.00
Line 3	401,750.00
Line 4	11,250.00
Sub-Total	506,125.00
Less: Line 7	21,054.57
To Item 10	485,070.43

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

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

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

Carol Redmond	
Signature of Tax Collector	
T1216	9/11/2019
License #	Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1.	Balance July 1, 2018	543,033.37	XXXXXXXXXX
	A. Taxes	21,680.53	XXXXXXXXXX
	B. Tax Title Liens	521,352.84	XXXXXXXXXX
2.	Cancelled		
	A. Taxes	XXXXXXXXXX	9,106.29
	B. Tax Title Liens	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		
	A. Taxes	XXXXXXXXXX	
	B. Tax Title Liens	XXXXXXXXXX	
4.	Added Taxes		XXXXXXXXXX
5.	Added Tax Title Liens		XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year)		
	A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX	
	B. Tax Title Liens - Transfers from Taxes		XXXXXXXXXX
7.	Balance Before Cash Payments	XXXXXXXXXX	533,927.08
8.	Totals	543,033.37	543,033.37
9.	Collected:	XXXXXXXXXX	30,581.47
	A. Taxes	8,437.46	XXXXXXXXXX
	B. Tax Title Liens	22,144.01	XXXXXXXXXX
10.	Interest and Costs - 2019 Tax Sale	2,233.06	XXXXXXXXXX
11.	2019 Taxes Transferred to Liens	52,065.61	XXXXXXXXXX
12.	2019 Taxes	35,045.13	XXXXXXXXXX
13.	Balance June 30, 2019	XXXXXXXXXX	592,689.41
	A. Taxes	39,181.91	XXXXXXXXXX
	B. Tax Title Liens	553,507.50	XXXXXXXXXX
14.	Totals	623,270.88	623,270.88

15. Percentage of Cash Collections to Adjusted Amount Outstanding

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

5.7276

16. Item No. 14 multiplied by percentage shown above is

33,946.88

and represents the

maximum amount that may be anticipated in 2020.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
Adjustment to Assessed Valuation (Credit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Contract (Credit)		
Sales: Loss on Sales (Credit)		
Balance July 1, CY (Debit)	2,223,077.00	
Sales: Cash* (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Mortgage (Credit)		
Adjustment to Assessed Valuation (Debit)		
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Balance June 30, 2019	xxxxxxxxxx	2,223,077.00
	2,223,077.00	2,223,077.00

CONTRACT SALES

	Debit	Credit
CY Sales from Foreclosed Property (Debit)		
Balance July 1, CY (Debit)	0.00	
Collected * (Credit)		
Balance June 30, 2019	xxxxxxxxxx	

MORTGAGE SALES

	Debit	Credit
Collected * (Credit)		
Balance July 1, CY (Debit)	0.00	
CY Sales from Foreclosed Property (Debit)		
Balance June 30, 2019	xxxxxxxxxx	

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

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

Caused By	Amount June 30, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting from 2019	Balance as at June 30, 2019
Deficit from Operations	\$0.00	\$	\$0.00	\$0.00
Trust Assessment	\$0.00	\$	\$	\$
Animal Control Fund	\$44,331.09	\$44,331.09	\$55,545.79	\$55,545.79
Capital -	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
Subtotal Current Fund	\$0.00	\$	\$0.00	\$0.00
Subtotal Trust Fund	\$44,331.09	\$44,331.09	\$55,545.79	\$55,545.79
Subtotal Capital Fund	\$0.00	\$	\$	\$
Total Deferred Charges	\$0.00	\$0.00	\$0.00	\$55,545.79

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT
SATISFIED**

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance June 30, 2018	Reduced in 2019		Balance June 30, 2019
					By 2019 Budget	Cancelled by Resolution	
Totals							

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

Michelle Samalonis
 Chief Financial Officer

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

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

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

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

 Michelle Samalonis
 Chief Financial Officer

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

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

	Debit	Credit	2020 Debt Service
Paid (Debit)	7,345,000.00		
Cancelled (Debit)			
Issued (Credit)		34,529,000.00	
Outstanding July 1, CY (Credit)		55,790,000.00	
Outstanding June 30, 2019	82,974,000.00	xxxxxxxxxx	
	90,319,000.00	90,319,000.00	
2020 Bond Maturities – General Capital Bonds			\$10,041,000.00
2020 Interest on Bonds		3,014,772.70	

ASSESSMENT SERIAL BONDS

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

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds, Series 2018	2,396,000.00	34,529,000.00	10/11/2018	Variable
Total	2,396,000.00	34,529,000.00		

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

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

GREEN ACRES TRUST LOAN

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

LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

Camden County Improvement Authority (CCIA) LOAN

	Debit	Credit	2020 Debt Service
Outstanding July 1, 2018		1,875,000.00	
Issued			
Paid	340,000.00		
Outstanding June 30, 2019	1,535,000.00		
2020 Loan Maturities			360,000.00
2020 Interest on Loans			60,433.00
Total 2020 Debt Service for Loan			420,433.00

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

NJEIT Loans

	Debit	Credit	2020 Debt Service
Outstanding July 1, 2018		2,971,507.34	
Issued			
Paid	304,283.60		
Outstanding June 30, 2019	2,667,223.74		
2020 Loan Maturities			311,344.88
2020 Interest on Loans			34,379.89
Total 2020 Debt Service for Loan			345,724.77

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

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

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2019

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

2020 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding June 30, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
Acquire the Leasehold Interest in the Cherry Hill Library from the CCIA	6,907,450.00	6/8/2017	4,144,470.00	6/3/2020	2.25	238,187.93	92,991.55	6/3/2020
	6,907,450.00	XXXXXXXXXX	4,144,470.00	XXXXXXXXXX	XXXXXXXXXX	238,187.93	92,991.55	XXXXXXXXXX

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

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

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

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Assessment Notes with an original date of issue of June 30, 2017 or prior must be appropriated in full in the 2020 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance – July 1, 2018		2019 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – June 30, 2019	
	Funded	Unfunded					Funded	Unfunded
08-03 Road Improvement, Sidewalk/ Handicap Accessible Upgrades and Drainage Projects				78,035.46	78,035.46			
18-12 Township Equipment, Information Technology Equipment, Various Improvements to Parks, Recreation Sites and Buildings and Improvements to Variou			4,260,045.00		1,970,580.00			2,289,465.00
18-13 Road Improvements, Sidewalk Improvements, Traffic Signal Upgrades and Storm Drainage Projects			4,098,635.00		3,432,493.00			666,142.00
11-09 Improvements, Sidewalks, Drainage	0.00	1,000.00					1,000.00	
11-28 Road and Sidewalk Improvements, Storm Drainage and Bank Stabilization Projects	0.00	4,094.00		22,209.25	26,303.25			
12-27 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	0.00	26,628.31		202,263.31	228,891.62			
14-18 Road and Sidewalk Improvements, Storm Drainage Projects	0.00	82,396.33		504,296.89	574,053.38			12,639.84
17-15 Township Equipment, Information Technology Equipment, Various Improvements to Parks, Recreation Sites and Buildings and Improvements to Variou	0.00	54,940.70		1,291,811.35	1,179,108.10			167,643.95

11-27 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	0.00	109.03		74,021.81	74,105.54			25.30
15-21 Two Synthetic Turf Multi-Use Recreational Fields at Cherry Hill High School East and Cherry Hill High School West	1,518.00	0.00					1,518.00	
17-08 Acquire the Leasehold Interest in the Cherry Hill Public Library from the Camden County Improvement Authority	0.00	95.79		4,209.25	4,209.25			95.79
10-08 Various Equipment and Upgrades, and Various Improvements to PW, Code Enforcement, and Comm.	0.00	23,561.51		16,988.00	21,069.57		19,479.94	
11-08 Municipal/Police Department Equipment, IT, Parks, Vehicles	0.00	73,040.36		32,027.06	105,067.42			
13-28 Sidewalk and Trail Projects Improvements	0.00	8,839.77		173,000.75	158,276.14			23,564.38
14-17 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	0.00	239,117.66		753,329.19	795,912.65			196,534.20
17-17 Acquisition of Certain Lands in the Township	0.00	2,100,000.00		199,785.00	213,187.48			2,086,597.52
15-19 Road Improvements, Sidewalk Improvements, Traffic Signal Upgrades and Storm Drainage Projects	0.00	817,854.16		945,021.16	1,457,931.38			304,943.94
17-09 Public Safety Communications Project	0.00	989,338.25		183,589.69	287,603.59			885,324.35
17-16 Road Improvements, Sidewalk Improvements, Traffic Signal Upgrades and Storm Drainage Projects	0.00	3,130,533.50		882,538.50	3,569,550.55			443,521.45
12-26 Road and Sidewalk Improvements, Storm Drainage Projects	0.00	1,625.77		346,456.04	348,081.81			
13-29 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	0.00	28,441.79		739,784.97	765,998.20			2,228.56

15-18 Township Equipment, Police Department Equipment, Information Technology Equipment, Various Improvements to Parks, Recreation Sites	0.00	166,661.30		727,428.18	681,992.58			212,096.90
16-15 Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	0.00	146,210.97		2,365,158.26	2,175,842.42			335,526.81
16-16 Road Improvements, Sidewalk Improvements, Traffic Signal Upgrades and Storm Drainage Projects	0.00	718,179.88		916,120.82	1,438,524.00			195,776.70
Total	1,518.00	8,612,669.08	8,358,680.00	10,458,074.94	19,586,817.39	0.00	21,997.94	7,822,126.69

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

	Debit	Credit
Received from SFY 2018 Appropriation Reserves		100,000.00
Received from CY Budget Appropriation * (Credit)		382,788.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Appropriated to Finance Improvement Authorizations (Debit)	402,937.00	
Balance July 1, CY (Credit)		0.04
Balance June 30, 2019	79,851.04	xxxxxxxxxx
	482,788.04	482,788.04

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

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

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
18-12 Township Equipment, Information Technology Equipment, Various Improvements to Parks, Recreation Sites and Buildings.....	4,260,045.00	4,047,042.00	213,003.00	213,003.00
18-13 Road Improvements, Sidewalk Impro Signal Upgrades and Storm Drainage Projects, Traffic	4,098,635.00	3,608,701.00	189,934.00	189,934.00
Total	8,358,680.00	7,655,743.00	402,937.00	402,937.00

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 – 2019**

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance July 1, CY (Credit)		170,139.11
Funded Improvement Authorizations Canceled (Credit)		
Premium on Sale of Bonds (Credit)		
Balance June 30, 2019	170,139.11	XXXXXXXXXX
	170,139.11	170,139.11

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

MUNICIPALITIES ONLY
IMPORTANT!

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

A.

1. Total Tax Levy for the Year 2019 was		317,503,388.26
2. Amount of Item 1 Collected in 2019 (*)	317,132,691.87	
3. Seventy (70) percent of Item 1		222,252,371.78

(*) Including prepayments and overpayments applied.

B.

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

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

C.

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

D.

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

E.

<u>Unpaid</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
1. State Taxes	\$0.00	\$	\$
2. County Taxes	\$0.00	\$0.00	\$0.00
3. Amounts due Special Districts	\$5,182,028.32	\$5,237,153.33	\$10,419,181.65
4. Amounts due School Districts for Local School Tax	\$0.00	\$0.00	\$0.00

UTILITIES ONLY

Note:

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

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

	2019
Cash:	
Cash	6,080,055.79
Sub Total Cash	6,080,055.79
Investments:	
Sub Total Investments	0.00
Accounts Receivable:	
Consumer Accounts Receivable	2,739.83
Assessments Receivable	107,075.50
Liens Receivable	355.64
Sub Total Accounts Receivable	110,170.97
Interfunds Receivable:	
Due from Current Fund	0.00
Due from Sewer Utility Capital Fund	602.00
Sub Total Interfunds Receivable	602.00
Deferred Charges	
Sub Total Deferred Charges	0.00

Total Assets

6,190,828.76

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

	2019
Liabilities:	
Reserve for Encumbrances	102,971.07
Appropriation Reserves	480,374.03
Accounts Payable	13,348.88
Accrued Interest on Bonds, Loans and Notes	241,388.55
Prepaid Sewer Rents	7,355.57
Total Liabilities	845,438.10
Fund Balance:	
Reserve for Assessments Receivable	0.00
Reserve for Consumer Accounts and Lien Receivable	110,170.97
Fund Balance	5,235,219.69
Total Utility Fund	6,190,828.76

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

	<u>2019</u>
Cash:	
Cash	129,496.41
Sub Total Cash	<u>129,496.41</u>
Accounts Receivable:	
Fixed Capital	41,112,163.75
Fixed Capital - Authorized and Uncompleted	<u>14,577,400.00</u>
Sub Total Accounts Receivable	<u>55,689,563.75</u>
Total Assets	<u>55,819,060.16</u>

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

	2019
Liabilities:	
Improvement Authorizations - Funded	0.00
Improvement Authorizations - Unfunded	861,000.75
Serial Bonds Payable	17,997,000.00
Bond Anticipation Notes Payable	
Contracts Payable	1,153,908.64
Capital Improvement Fund	1,599.00
Due Sewer Utility Operating Fund	602.00
Reserve for Amortization	29,397,163.75
Reserve for Deferred Amortization	419,320.00
Reserve for Retainage Due Contractors	9,659.09
Total Liabilities	55,819,060.16
 Fund Balance:	
Capital Surplus	0.00
Total Liabilities, Reserves and Surplus	55,819,060.16

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

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

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

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

Schedule of Sewer Utility Budget - 2019
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	864,404.00	864,404.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	3,800,000.00	4,231,010.71	431,010.71
Miscellaneous Revenue Anticipated	25,000.00	155,800.76	130,800.76
Miscellaneous			
Sewer Connection Fees	25,000.00	190,376.58	165,376.58
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	25,000.00	190,376.58	165,376.58
Subtotal	4,714,404.00	5,441,592.05	727,188.05
Deficit (General Budget)			
	4,714,404.00	5,441,592.05	727,188.05

Statement of Budget Appropriations

Appropriations	
Adopted Budget	4,714,404.00
Total Appropriations	4,714,404.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	4,714,404.00
Deduct Expenditures	
Paid or Charged	4,120,965.56
Reserved	480,374.03
Surplus	
Total Surplus	
Total Expenditure & Surplus	4,601,339.59
Unexpended Balance Cancelled	113,064.41

**Statement of 2019 Operation
Sewer Utility**

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

Section 2 should be filled out in every case.

Section 1:

Revenue Realized	5,441,592.05	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled	370,938.93	
Total Revenue Realized		5,812,530.98
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	4,601,339.59	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,601,339.59
Excess		1,211,191.39
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	1,211,191.39	
Deficit		
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	0.00	

Section 2:

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

2018 Appropriation Reserves Canceled in 2019	370,938.93	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		370,938.93

Results of 2019 Operations – Sewer Utility

	Debit	Credit
Miscellaneous Revenue Not Anticipated		
Deficit in Anticipated Revenue		
Refund of Prior Year Revenue (Debit)		
Excess in Anticipated Revenues		727,188.05
Unexpended Balances of Appropriations		113,064.41
Operating Deficit - to Trial Balance		
Unexpended Balances of PY Appropriation Reserves *		370,938.93
Operating Excess	1,211,191.39	
Operating Deficit		
Total Results of Current Year Operations	1,211,191.39	1,211,191.39

Operating Surplus– Sewer Utility

	Debit	Credit
Amount Appropriated in CY Budget - Cash	864,404.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance July 1, CY (Credit)		4,888,432.30
Excess in Results of CY Operations		1,211,191.39
Balance June 30, 2019	5,235,219.69	
Total Operating Surplus	6,099,623.69	6,099,623.69

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

Cash		6,080,055.79
Investments		
Interfund Accounts Receivable		602.00
Subtotal		6,080,657.79
Deduct Cash Liabilities Marked with "C" on Trial Balance		845,438.10
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		5,235,219.69
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		5,235,219.69

Schedule of Sewer Utility Accounts Receivable

Balance June 30, 2018		2,349.06
Increased by:		
Rents Levied		4,231,576.48
Decreased by:		
Collections	4,231,010.71	
Overpayments applied	175.00	
Transfer to Utility Lien		
Other		
		4,231,185.71
Balance June 30, 2019		2,739.83

Schedule of Sewer Utility Liens

Balance June 30, 2018		180.64
Increased by:		
Transfers from Accounts Receivable	175.00	
Penalties and Costs		
Other		
		175.00
Decreased by:		
Collections		
Other		
Balance June 30, 2019	355.64	

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

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

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

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

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

Date	Purpose	Amount

Judgements Entered Against Municipality and Not Satisfied

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

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

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

Sewer Utility Capital Bonds

	Debit	Credit	2020 Debt Service
Outstanding July 1, CY (Credit)		12,865,000.00	
Issued (Credit)		6,282,000.00	
Paid (Debit)	1,150,000.00		
Outstanding June 30, 2019	17,997,000.00		
	19,147,000.00	19,147,000.00	
2020 Bond Maturities – Utility Capital Bonds			1,375,000.00
2020 Interest on Bonds		627,149.34	

Interest on Bonds – Sewer Utility Budget

2020 Interest on Bonds (*Items)	627,149.34	
Less: Interest Accrued to 6/30/2019 (Trial Balance)	241,388.55	
Subtotal	385,760.79	
Add: Interest to be Accrued as of 6/30/2020	159,416.13	
Required Appropriation 2020		545,176.92

List of Bonds Issued During 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Sewer Utility Bonds, Series 2018	190,000.00	6,282,000.00	10/11/2018	Variable

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

Loan	Outstanding July 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding June 30, 2019	Loan Maturities	Interest on Loans

Interest on Loans – Sewer Utility Budget

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

List of Loans Issued During 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	0.00	0.00		

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

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding June 30, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirement		Date Interest Computed to
						For Principal	For Interest	
	0.00		0.00			0.00	0.00	

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

All notes with an original date of issue of 2017 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted.

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

INTERST ON NOTES – Sewer UTILITY BUDGET	
2020 Interest on Notes	0.00
Less: Interest Accrued to 6/30/2019 (Trial Balance)	
Subtotal	0.00
Add: Interest to be Accrued as of 6/30/2020	136,500.00
Required Appropriation - 2020	136,500.00

Debt Service Schedule for Utility Assessment Notes

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

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

Utility Assessment Notes with an original date of issue of June 30, 2017 or prior require one legally payable installment to be budgeted in the 2020 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

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

Schedule of Capital Lease Program Obligations

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

Schedule of Improvement Authorizations (Utility Capital Fund)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - July 1, 2018		2019 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance June 30, 2019	
	Funded	Unfunded					Funded	Unfunded
06-05 Various Sanitary Sewer Improvements				3,356.84				3,356.84
07-01 Various Sanitary Sewer Improvements				41,614.08	41,614.08			
08-04 Various Sanitary Sewer Improvements				72,102.92	72,102.92			
09-08 Various Sanitary Sewer Improvements and Equipment Purchases				219,231.74	219,231.74			
10-07 Various Sanitary Sewer Improvements and Equipment Purchases				84,564.15	67,625.15			16,939.00
11-07 Various Sanitary Sewer Improvements				365,514.72	365,514.72			
15-20 Miscellaneous Sanitary Sewer Improvements				1,454,734.77	1,454,734.77			
18-14 Miscellaneous Sanitary Sewer Improvements			551,050.00		501,050.00			50,000.00
11-29 Various Sanitary Sewer Improvements	0.00	24,539.17		836,996.06	829,227.02			32,308.21
13-30 Various Sanitary Sewer Improvements and Equipment Purchases	0.00	1,000,994.68		304,800.76	792,070.46			513,724.98
12-28 Various Sanitary Sewer Improvements and Equipment Purchases	0.00	48,995.72		832,731.54	845,491.37			36,235.89
16-17 Miscellaneous Sanitary Sewer Improvements	0.00	1,107,164.76		767,063.51	1,850,424.27			23,804.00

17-18 Miscellaneous Sanitary Sewer Improvements	0.00	345,000.00		398,435.00	558,803.17			184,631.83
Total	0.00	2,526,694.33	551,050.00	5,381,146.09	7,597,889.67	0.00	0.00	861,000.75

Sewer Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, CY (Credit)		1,599.00
Received from CY Budget Appropriation * (Credit)		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance June 30, 2019	1,599.00	
	1,599.00	1,599.00

Sewer Utility Capital Surplus
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
Miscellaneous Sanitary Sewer Improvements	551,050.00	551,050.00		
	551,050.00	551,050.00	0.00	0.00

Sewer Utility Capital Fund
Statement of Capital Surplus
 YEAR 2019

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

