

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

POPULATION LAST CENSUS 19,131
 NET VALUATION TAXABLE 2019 \$1,291,463,846
 MUNICODE 0319

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
 COUNTIES - JANUARY 26, 2020
 MUNICIPALITIES - FEBRUARY 10, 2020**

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 **Maple Shade** _____, County of **Burlington** _____

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature _____
 Name Todd R. Saler
 Title Registered Municipal Accountant
 Email tsaler@bowmanllp.com

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Brenda Sprigman, am the Chief Financial Officer, License # N1570, of the Maple Shade Township, County of Burlington 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, 2019, completely in compliance with N.J.S. 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 December 31, 2019.

Signature _____
 Title Chief Financial Officer
 Address 200 Stiles Avenue, Maple Shade, NJ 08052
 Phone Number (856) 779-9610
 Fax Number (856) 779-2524
 Email bsprigman@mapleshade.com

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 **Maple Shade** as of December 31, 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. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 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:

None.

Certified by me

This 14th day of January, 2020

Todd R. Saler

Registered Municipal Accountant

Bowman & Company LLP

(Firm Name)

601 White Horse Road

(Address)

Voorhees, New Jersey 08043

(Address)

(856) 782-2889

(Phone Number)

tsaler@bowmanllp.com

(Email)

(856) 782-5089

(Fax Number)

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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 Maple Shade

Chief Financial Officer: Brenda Sprigman

Signature: _____

Certificate #: N1570

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-6000827

Fed I.D. #

Township of Maple Shade
Municipality

Burlington
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2019

	(1)	(2)	(3)
	Federal Programs Expended (administered by <u>the State</u>)	State Programs <u>Expended</u>	Other Federal Programs <u>Expended</u>
TOTAL	\$ <u>122,346.27</u>	\$ <u>335,641.25</u>	\$ <u>5,445.00</u>

Type of Audit required by US Uniform Guidance and NJ OMB 15-08:

 Single Audit

 Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08.

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.

Signature of Chief Financial Officer

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 _____ of _____, County of _____ during the year 2019 and that sheets 40 to 68 are unnecessary.

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.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2019

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, 2020 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ _____.

SIGNATURE OF TAX ASSESSOR

Township of Maple Shade
MUNICIPALITY

Burlington
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS OF DECEMBER 31, 2019

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

Title of Account	Debit	Credit
Totals from Sheet 3	30,039,460.56	-
Cash Liabilities:		
Appropriation Reserves		1,879,386.24
Due to State of New Jersey - Senior Citizens & Veterans Deductions		43,493.60
Local District School Tax Payable		2,317,743.00
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		7,056.89
Special District Taxes Payable		
State Library Aid (See Sheet 16)		374.57
Reserve for Encumbrances		268,970.95
Prepaid Taxes		668,986.54
Tax Overpayments		98,069.12
Accounts Payable		109,348.44
Prepaid Shared Services Agreement Revenue		5,816.20
Due to State of New Jersey		16,513.00
Reserve for Tax Appeals		177,760.78
Reserve for Revaluation		166,177.95
Due to Trust Other Funds		
Sub-total Cash Liabilities	C	5,759,697.28
Special Emergency Notes		
Reserve for Receivables		1,361,776.51
School Taxes Deferred (Sheets 13& 14)		13,827,678.00
Fund Balance		9,090,308.77
Total	30,039,460.56	30,039,460.56

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2019

Title of Account	Debit	Credit
Trust Other Fund		
Cash	2,413,605.98	
Deferred Charges		
Prepaid Payroll Expense	222,150.04	
Due Current Fund		299,249.93
Payroll Deductions Payable		29,952.45
Reserve for Accumulated Leave		87,832.55
Reserve for COAH Fees		342,288.12
Reserve for Escrow Deposits		401,093.75
Reserve for Federal Asset Forfeiture		116,281.77
Reserve for Fire Safety		7,870.68
Reserve for Maple Shade Library Donations		7,731.92
Reserve for Municipal Alliance		1,483.46
Reserve for Municipal Law Enforcement		83,396.61
Reserve for Playground Improvements		4,579.48
Reserve for POAA		1,227.98
Reserve for Police Outside Services		806.79
Reserve for Police Unclaimed Monies		526.05
Reserve for Public Defender Fees		768.47
Reserve for Public Safety Expenditures		13,579.58
Reserve for Recreation Bus Services		1.21
Reserve for Sidewalk Assessment		89,288.10
Reserve for Tree Planting		40,873.62
Reserve for Unemployment Compensation		30,715.86
Reserve for War Memorial Improvements		1,058.35
Reserve for Waste Disposal Deposits		3,054.00
Reserve for MACCS		50,028.98
Premiums Received at Tax Sale		754,100.00
Reserve for Redemption of Tax Title Liens		250,699.94
Reserve for Road Openings		17,266.37
Sub-total	2,635,756.02	2,635,756.02

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2018:	(1)	\$	6,718.43
			x 25%
	(2)	\$	1,679.61

Municipal Public Defender Trust Cash Balance December 31, 2019: (3) \$ 768.47

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 +2) = \$ NONE

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Brenda Sprigman

Signature: _____

Certificate #: N1570

Date: _____

SCHEDULE OF TRUST FUND RESERVES

	<u>Purpose</u>	Amount Dec. 31, 2018 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2019
1.	<u>Accumulated Leave</u>	113,242.99	26,185.92	51,596.36	87,832.55
2.	<u>COAH Fees</u>	262,676.56	79,611.56		342,288.12
3.	<u>Escrow Deposits</u>	313,995.21	268,426.22	181,327.68	401,093.75
4.	<u>Federal Asset Forfeiture</u>	25,528.06	91,773.71	1,020.00	116,281.77
5.	<u>Fire Safety Penalty</u>	6,026.26	1,844.42		7,870.68
6.	<u>Maple Shade Library Donations</u>	7,622.63	109.29		7,731.92
7.	<u>Municipal Alliance</u>	2,889.68	3,970.99	5,377.21	1,483.46
8.	<u>Municipal Law Enforcement</u>	102,465.13	3,615.14	22,683.66	83,396.61
9.	<u>Playground Improvements</u>	4,579.48			4,579.48
10.	<u>POAA</u>	1,204.68	23.30		1,227.98
11.	<u>Police Outside Services</u>	6,994.00	152,205.69	158,392.90	806.79
12.	<u>Police Unclaimed Monies</u>	518.62	7.43	-	526.05
13.	<u>Public Defender</u>	1,114.90	6,372.00	6,718.43	768.47
14.	<u>Public Safety Donations</u>	12,894.57	685.01		13,579.58
15.	<u>Recreation Bus Services</u>	1.21			1.21
16.	<u>Sidewalk Assessment</u>	92,404.99	8,733.11	11,850.00	89,288.10
17.	<u>Tree Planting</u>	47,884.58	36,889.04	43,900.00	40,873.62
18.	<u>Unemployment Compensation</u>	33,220.22	8,355.49	10,859.85	30,715.86
19.	<u>War Memorial Improvements</u>	1,058.35			1,058.35
20.	<u>Waste Disposal Deposits</u>	3,054.00			3,054.00
21.	<u></u>	-			
22.	<u></u>	-			
23.	<u>MACCS</u>	253,530.12	3,523,465.07	3,726,966.21	50,028.98
24.	<u>Premiums Received at Tax Sale</u>	617,200.00	344,000.00	207,100.00	754,100.00
25.	<u>Redemptions of Tax Title Liens</u>	40,891.81	1,388,389.42	1,178,581.29	250,699.94
26.	<u>Road Openings</u>	13,394.17	7,600.00	3,727.80	17,266.37
27.	<u></u>	-			
28.	<u></u>	-			
29.	<u></u>				
30.	<u></u>				
	Totals:	\$ 1,964,392.22	5,952,262.81	5,610,101.39	\$ 2,306,553.64

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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total	-	-	-	-	-	-	-	-

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2019

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	5,491,401.24	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	5,491,401.24
Cash	333,686.25	
Deferred Charges		
Deferred Charges to Future Taxation:		
Funded	18,485,786.22	
Unfunded	5,491,401.24	
Grant Funds Receivable	250,000.00	
Due Current Fund		13,500.00
Contracts/Encumbrances Payable		1,017,287.55
Reserve for Payment of Bonds and Notes		40,500.00
General Capital Bonds		18,131,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		
Assessment Notes		
Loans Payable		108,616.30
Loans Payable		246,169.92
Improvement Authorizations - Funded		734,470.36
Improvement Authorizations - Unfunded		3,837,086.02
Capital Improvement Fund		104,378.00
Down Payments on Improvements		
Capital Surplus		327,865.56
Total	30,052,274.95	30,052,274.95

(Do not crowd - add additional sheets)

TOWNSHIP OF MAPLE SHADE
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2019

<u>Program</u>	<u>Balance Dec. 31, 2018</u>	<u>Accrued</u>	<u>Received</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2019</u>
Federal Grants:					
Bulletproof Vest Program	\$ 5,445.00				\$ 5,445.00
NJ Transportation Trust Fund - Highway Safety Program	23,562.17		\$ 20,962.44		2,599.73
Safe Routes to School Program	<u>257,000.00</u>	<u>\$ 84,046.80</u>			<u>341,046.80</u>
Total Federal Grants	<u>286,007.17</u>	<u>84,046.80</u>	<u>20,962.44</u>	<u>-</u>	<u>349,091.53</u>
State Grants:					
Clean Communities Grant		41,422.49	41,422.49		
Drunk Driving Enforcement Grant		9,223.85	9,223.85		
Municipal Drug Alliance Program	20,107.67	16,089.00	12,917.31	\$ 4,490.15	18,789.21
Body Armor Replacement Grant		3,775.95	3,775.95		
Recycling Tonnage Grant		55,745.09	55,745.09		
New Jersey Transportation Trust Fund Authority Act	<u>451,000.00</u>		<u>338,250.00</u>		<u>112,750.00</u>
Total State Grants	<u>471,107.67</u>	<u>126,256.38</u>	<u>461,334.69</u>	<u>4,490.15</u>	<u>131,539.21</u>
	<u>\$ 757,114.84</u>	<u>\$ 210,303.18</u>	<u>\$ 482,297.13</u>	<u>\$ 4,490.15</u>	<u>\$ 480,630.74</u>

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Prior Year Encumbered	Expended	Prior Years Orders Canceled	Canceled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87					
See Attached Sheet	434,440.32	34,828.19	138,469.09	219,351.55	425,133.25		4,490.15	397,465.75
Totals	434,440.32	34,828.19	138,469.09	219,351.55	425,133.25	-	4,490.15	397,465.75

Sheet 11

TOWNSHIP OF MAPLE SHADE
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants
Appropriated
For the Year Ended December 31, 2019

<u>Program</u>	<u>Balance Dec. 31, 2018</u>	<u>Transferred from 2019 Budget Appropriation</u>	<u>Prior Year Encumbrances Reclassified</u>	<u>Paid or Charged</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2019</u>
Federal Grants:						
Bulletproof Vest Program	\$ 5,445.00			\$ 5,445.00		
NJ Transportation Trust Fund Highway Safety Program	8,539.54					\$ 8,539.54
Safe Routes to School Program	257,000.00	\$ 84,046.80		84,047.00		256,999.80
Total Federal Grants	270,984.54	84,046.80	-	89,492.00	-	265,539.34
State Grants:						
Drunk Driving Enforcement Grant	27,377.27	9,223.85		24,343.51		12,257.61
Clean Communities Grant	59,522.33	41,422.49		63,590.54		37,354.28
Municipal Drug Alliance Program	35,018.99	4,022.25		16,315.23	\$ 4,490.15	18,235.86
Alcohol Education and Rehabilitation Fund	511.31					511.31
Body Armor Replacement Grant		3,775.95		3,267.00		508.95
Recycling Tonnage Grant	41,025.88	30,805.94	\$ 1,542.60	10,316.02		63,058.40
New Jersey Transportation Trust Fund Authority Act			217,808.95	217,808.95		
Total State Grants	163,455.78	89,250.48	219,351.55	335,641.25	4,490.15	131,926.41
	\$ 434,440.32	\$ 173,297.28	\$ 219,351.55	\$ 425,133.25	\$ 4,490.15	\$ 397,465.75

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Receipts		Grants Receivable		Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87					
See Attached Sheet		30,805.94	138,469.09			210,303.18		41,028.15
Totals	-	30,805.94	138,469.09	-	-	210,303.18	-	41,028.15

Sheet 12

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	13,130.00
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	XXXXXXXXXX	13,510,836.00
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	27,655,356.00
Levy Calendar Year 2019	XXXXXXXXXX	
Paid	25,033,901.00	XXXXXXXXXX
Balance December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	2,317,743.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00	13,827,678.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	41,179,322.00	41,179,322.00

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2019 85045-00	XXXXXXXXXX	
2019 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2019 85046-00	-	XXXXXXXXXX
	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85034-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	17,788.20
2019 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,572,764.17
County Library 80003-04	XXXXXXXXXX	427,385.03
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	407,754.70
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	7,056.89
Paid	5,425,692.10	XXXXXXXXXX
Balance December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	7,056.89	XXXXXXXXXX
	5,432,748.99	5,432,748.99

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2019 80003-06	XXXXXXXXXX	
2019 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2019 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2019 80003-09	-	
	-	-

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2019	80004-01	XXXXXXXXXX	374.57
State Library Aid Received in 2019	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2019	80004-10	374.57	
		374.57	374.57

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2019	80004-03	XXXXXXXXXX	
State Library Aid Received in 2019	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2019	80004-12	-	
		-	-

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance January 1, 2019	80004-05	XXXXXXXXXX	
State Library Aid Received in 2019	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2019	80004-14	-	
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2019	80004-07	XXXXXXXXXX	
State Library Aid Received in 2019	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2019	80004-16	-	
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2019

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	2,421,000.00	2,421,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget		2,594,957.94	3,065,061.73	470,103.79
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		138,469.09	138,469.09	-
				-
Total Miscellaneous Revenue Anticipated	80103-	2,733,427.03	3,203,530.82	470,103.79
Receipts from Delinquent Taxes	80104-	550,000.00	589,939.35	39,939.35
				-
Amount to be Raised by Taxation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	11,596,953.06	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax	80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	80107-	11,596,953.06	12,039,330.92	442,377.86
		17,301,380.09	18,253,801.09	952,421.00

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX	43,934,646.40
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00	27,655,356.00	XXXXXXXXXX
Regional School Tax	80119-00	-	XXXXXXXXXX
Regional High School Tax	80110-00	-	XXXXXXXXXX
County Taxes	80111-00	5,407,903.90	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	7,056.89	XXXXXXXXXX
Special District Taxes	80113-00	-	XXXXXXXXXX
Municipal Open Space Tax	80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	1,175,001.31
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	12,039,330.92	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX	
		45,109,647.71	45,109,647.71

* 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 APPROPRIATIONS 2019

2019 Budget as Adopted	80012-01	17,162,911.00
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	138,469.09
Appropriated for 2019 (Budget Statement Item 9)	80012-03	17,301,380.09
Appropriated for 2019 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	17,301,380.09
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	17,301,380.09
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	14,049,086.16
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,175,001.31
Reserved	80012-10	1,879,386.24
Total Expenditures	80012-11	17,103,473.71
Unexpended Balances Canceled (see footnote)	80012-12	197,906.38

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

SURPLUS - CURRENT FUND YEAR 2019

		Debit	Credit
1. Balance January 1, 2019	80014-01	XXXXXXXXXX	7,683,143.07
2.		XXXXXXXXXX	
3. Excess Resulting from 2019 Operations	80014-02	XXXXXXXXXX	3,828,165.70
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	2,421,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2019 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2019	80014-05	9,090,308.77	XXXXXXXXXX
		11,511,308.77	11,511,308.77

ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		14,850,006.05
Investments	80014-07		
Sub Total			14,850,006.05
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		5,759,697.28
Cash Surplus	80014-09		9,090,308.77
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		9,090,308.77

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 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 - 2019 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 44,660,212.96	
or			
(Abstract of Ratables)	82113-00		
2. Amount of Levy Special District Taxes	82102-00		
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00		
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	82,683.79	
5a. Subtotal 2019 Levy		44,742,896.75	
5b. Reductions due to tax appeals **			
5c. Total 2019 Tax Levy	82106-00	44,742,896.75	
6 Transferred to Tax Title Liens	82107-00	21,465.47	
7. Transferred to Foreclosed Property	82108-00		
8. Remitted, Abated or Canceled	82109-00	78,776.01	
9. Discount Allowed	82110-00		
10. Collected in Cash: In 2018	82121-00	461,508.22	
In 2019 *	82122-00	42,861,963.74	
Homestead Benefit Revenue	82124-00	473,299.44	
State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00	137,875.00	
Total to Line 14	82111-00	43,934,646.40	
11. Total Credits		44,034,887.88	
12. Amount Outstanding December 31, 2019	83120-00	708,008.87	
13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is	<u>98.19%</u>		
	82112-00		

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ___ & Complete Sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		43,934,646.40	
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		177,760.78	
To Current Taxes Realized in Cash (Sheet 17)		43,756,885.62	

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 / \$1,500,000 or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 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)

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

	Debit	Credit
1. Balance January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	44,618.60
2. Sr. Citizens Deductions Per Tax Billings	31,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	104,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	4,125.00	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector - Prior Year Taxes		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2018 Taxes	XXXXXXXXXX	4,500.00
9. Received in Cash from State	XXXXXXXXXX	129,500.00
10. Reimbursement Due to Taxation Audit	XXXXXXXXXX	2,750.00
11.		
12. Balance December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	43,493.60	XXXXXXXXXX
	183,118.60	183,118.60

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

Line 2	31,250.00
Line 3	104,250.00
Line 4	4,125.00
Sub-Total	139,625.00
Less: Line 7	1,750.00
To Item 10, Sheet 22	137,875.00

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

		Debit	Credit
Balance January 1, 2019		XXXXXXXXXX	203,248.42
Taxes Pending Appeals	203,248.42	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		25,487.64	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance December 31, 2019		177,760.78	XXXXXXXXXX
Taxes Pending Appeals*	177,760.78	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2019		203,248.42	203,248.42

Signature of Tax Collector

License #

Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2020 MUNICIPAL BUDGET

	YEAR 2020	YEAR 2019
1. Total General Appropriations for 2020 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		27,655,356.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		-
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		5,407,903.90
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2020 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2020 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by 97.39% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	-	
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2019. ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2020 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget	-	
Total Amount (see Line 11)	-	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	-	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	-	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes	-	
Sub-Total	-	
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07	-	

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2019		805,697.94	XXXXXXXXXX
	A. Taxes	83102-00 634,734.18	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 170,963.76	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	56,066.48
	B. Tax Title Liens	83106-00	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes		83110-00 7,291.38	XXXXXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX (1)	
	B. Tax Title Liens - Transfers from Taxes	83107-00	-	(1) XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	756,922.84
8.	Totals		812,989.32	812,989.32
9.	Balance Brought Down		756,922.84	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	589,939.35
	A. Taxes	83116-00 584,703.74	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00 5,235.61	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2019 Tax Sale		83118-00	XXXXXXXXXX
12.	2019 Taxes Transferred to Liens		83119-00 21,465.47	XXXXXXXXXX
13.	2019 Taxes		83123-00 708,008.87	XXXXXXXXXX
14.	Balance December 31, 2019		XXXXXXXXXX	896,457.83
	A. Taxes	83121-00 709,264.21	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 187,193.62	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		1,486,397.18	1,486,397.18

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 77.94%

17. Item No. 14 multiplied by percentage shown above is 698,691.76 and represents the maximum amount that may be anticipated in 2020. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2019	84101-00	36,649.50	XXXXXXXXXX
2. Foreclosed or Deeded in 2019		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2019	84114-00	XXXXXXXXXX	36,649.50
		36,649.50	36,649.50

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2019	84115-00		XXXXXXXXXX
16. 2019 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2019	84119-00	XXXXXXXXXX	-
		-	-

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2019	84120-00		XXXXXXXXXX
21. 2019 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2019	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property: \$	-	-	-
* Total Cash Collected in 2019	(84125-00)		

Realized in 2019 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. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting from 2019	Balance as at Dec. 31, 2019
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Sub-total Current Fund</u>	\$ -	\$ -	\$ -	\$ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ 13,366.00	\$ 13,366.00	\$ 12,043.10	\$ 12,043.10
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ -

*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. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2020</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

N.J.S. 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, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled by Resolution	
Totals		-	-	-	-	-	-
					80025-00	80026-00	

Sheet 29

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 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 shown in the column "Balance Dec. 31, 2019" must be entered here and then raised in the 2020 budget.

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

Sheet 30

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled by Resolution	
Totals		-	-	-	-	-	-
					80027-00	80028-00	

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

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2019" must be entered here and then raised in the 2020 budget.

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

		Debit	Credit	2020 Debt Service
Outstanding January 1, 2019	80033-01	XXXXXXXXXX	6,107,000.00	
Issued	80033-02	XXXXXXXXXX	13,850,000.00	
Paid	80033-03	1,826,000.00	XXXXXXXXXX	
Refunded				
Outstanding December 31, 2019	80033-04	18,131,000.00	XXXXXXXXXX	
		19,957,000.00	19,957,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 2,588,000.00
2020 Interest on Bonds *		80033-06	750,655.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	\$
2020 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 750,655.00

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds, Series 2019	680,000.00	13,850,000.00	05/23/19	Variable
Total	680,000.00	13,850,000.00		

80033-14

80033-15

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

		Debit	Credit	2020 Debt Service
Outstanding January 1, 2019	80033-01	XXXXXXXXXX	121,911.85	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	13,295.55	XXXXXXXXXX	
Outstanding December 31, 2019	80033-04	108,616.30	XXXXXXXXXX	
		121,911.85	121,911.85	
2020 Loan Maturities			80033-05	\$ 13,562.78
2020 Interest on Loans			80033-06	\$ 2,104.85
Total 2020 Debt Service for	Loan		80033-13	\$ 15,667.63

MUNICIPAL LAKE AND STREAM RESTORATION LOAN

Outstanding January 1, 2019	80033-07	XXXXXXXXXX	260,114.25	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	13,944.33	XXXXXXXXXX	
Outstanding December 31, 2019	80033-10	246,169.92	XXXXXXXXXX	
		260,114.25	260,114.25	
2020 Loan Maturities			80033-11	\$ 14,224.61
2020 Interest on Loans			80033-12	\$ 4,852.63
Total 2020 Debt Service for	Loan		80033-13	\$ 19,077.24

LIST OF LOANS ISSUED DURING 2019

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

80033-14 80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2020 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2020 Debt Service
Outstanding January 1, 2019	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2019	80034-03	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04	\$		
2020 Interest on Bonds *	80034-05	\$		
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2019	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding December 31, 2019	80034-09	-	XXXXXXXXXX	
		-	-	
2020 Interest on Bonds *	80034-10	\$		
2020 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$		-

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2019	2020 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 94,000.00	\$ 2,115.00
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

Sheet 33

80051-01 80051-02

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.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

Sheet 34

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

Assessment Notes with an original date of issue of December 31, 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".

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2019	2020 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Prior Year Encumbered	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	108,330.14	2,222,178.23	3,520,707.00	1,838,407.13	3,118,066.12		734,470.36	3,837,086.02
Total	70000- 108,330.14	2,222,178.23	3,520,707.00	1,838,407.13	3,118,066.12	-	734,470.36	3,837,086.02

Sheet 35

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

TOWNSHIP OF MAPLE SHADE
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2019

Improvement Description	Number	Date	Amount	Balance Dec. 31, 2018		2019 Authorizations	Prior Year Encumbrances Re-classified	Paid or Charged	Balance Dec. 31, 2019	
				Funded	Unfunded				Funded	Unfunded
General Improvements:										
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	06-12	6-07-06	\$ 2,118,000.00				\$ 3,450.00	\$ 3,450.00		
Various Capital Improvements	08-12	6-18-08	3,051,500.00	\$ 1,024.67			119,980.03	119,980.03	\$ 1,024.67	
Various Capital Improvements	09-16	6-17-09	2,860,900.00	957.66					957.66	
Various Capital Improvements	10-07	6-02-10	3,000,000.00	106,347.81			39,763.15	145,541.77	569.19	
Various General Improvements	11-05	6-09-11	2,905,000.00		\$ 277.49				277.49	
Various General Improvements	12-09	8-23-12	2,805,000.00		8,860.98		35,010.15	42,621.31	1,249.82	
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	13-10	7-25-13	3,229,000.00				8,229.67	8,229.67		
Various Capital Improvements	14-14	8-21-14	2,458,500.00		343,329.41		53,500.00	327,042.00	69,787.41	
Various Capital Improvements	15-13	7-23-15	2,214,400.00		206,167.58		13,487.00	24,168.83	195,485.75	
Various Capital Improvements	16-07	6-09-16	2,373,000.00		306,252.58		6,883.39	223,803.51	89,332.46	
Various Capital Improvements	17-11	6-22-17	3,559,000.00		539,182.66		211,070.50	374,467.25	375,785.91	
Various Capital Improvements and Other Related Expenses	18-06	6-28-18	2,509,715.00		818,107.53		1,347,033.24	1,365,775.62		\$ 799,365.15
Various Capital Improvements and Other Related Expenses	19-12	6-13-19	3,107,171.00			\$ 3,520,707.00		482,986.13		3,037,720.87
				\$ 108,330.14	\$ 2,222,178.23	\$ 3,520,707.00	\$ 1,838,407.13	\$ 3,118,066.12	\$ 734,470.36	\$ 3,837,086.02
Capital Improvement Fund						\$ 163,536.00				
Grants Receivable						250,000.00				
Deferred Charges to Future Taxation - Unfunded						3,107,171.00				
						<u>\$ 3,520,707.00</u>				
Contracts Payable							\$ 1,702,851.41			
Reserve for Encumbrances							135,555.72	\$ 1,017,287.55		
Disbursed								2,100,778.57		
							<u>\$ 1,838,407.13</u>	<u>\$ 3,118,066.12</u>		

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2019	80030-01	XXXXXXXXXX	
Received from 2019 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2019 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2019	80030-05	-	XXXXXXXXXX
		-	-

*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. 40A:2-11) GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated (A)	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
Various Capital Improvements				
and Other Related Expenses	3,520,707.00	3,107,171.00	163,536.00	163,536.00
(A) Includes \$250,000 to be funded by an NJDOT grant				
Total 80032-00	3,520,707.00	3,107,171.00	163,536.00	163,536.00

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
Balance January 1, 2019	80029-01	XXXXXXXXXX	322,832.00
Premium on Sale of Bonds or Notes		XXXXXXXXXX	5,033.56
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2019 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2019	80029-04	327,865.56	XXXXXXXXXX
		327,865.56	327,865.56

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 December 31, 2019 | _____ |
| 2. Amount of Cash in Special Trust Fund as of December 31, 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 hereto

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 | | \$ <u>44,742,896.75</u> |
| 2. Amount of Item 1 Collected in 2019 (*) | \$ <u>43,934,646.40</u> | |
| 3. Seventy (70) percent of Item 1 | | \$ <u>31,320,027.73</u> |
- (*) 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 | <u>YES</u> | |
| 2. Have payments been made for all bonded obligations or notes due on or before
December 31, 2019?

Answer YES or NO: | <u>YES</u> | 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 | | \$ _____ |
| 2. 4% of 2018 Tax Levy for all purposes:
Levy - - _____ | = | \$ _____ - |
| 3. Cash Deficit 2019 | | \$ _____ |
| 4. 4% of 2019 Tax Levy for all purposes:
Levy - - _____ 44,742,896.75 | = | \$ <u>1,789,715.87</u> |

E. <u>Unpaid</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ <u>7,056.89</u>	\$ <u>7,056.89</u>
3. Amounts due Special Districts	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>2,317,743.00</u>	\$ <u>2,317,743.00</u>

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

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.

Sheets 41 to 54 are NOT APPLICABLE to the Township of Maple Shade

POST CLOSING TRIAL BALANCE WATER/SEWER UTILITY FUND

AS OF DECEMBER 31, 2019
OPERATING AND CAPITAL SECTIONS
(Separately Stated)

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

Title of Account	Debit	Credit
WATER/SEWER UTILITY OPERATING FUND		
Cash	2,598,642.99	
Investments		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	776,969.74	
Liens Receivable		
Other Accounts Receivable	6,383.24	
Deferred Charges (Sheet 62)		
Cash Liabilities:		
Appropriation Reserves		808,749.73
Accrued Interest on Bonds, Loans and Notes		253,809.54
Reserve for Encumbrances		290,599.55
Prepaid Water/Sewer Rents		
Water/Sewer Rental Overpayments		30,062.73
Accounts Payable		1.21
Due to Current Fund		
Due to Water/Sewer Utility Capital Fund		7,201.00
Sub-total Cash Liabilities	C	1,390,423.76
Reserve for Consumer Accounts and Lien Receivable		776,969.74
Reserve for Other Accounts Receivable		6,383.24
Fund Balance		1,208,219.23
Total Operating Fund	3,381,995.97	3,381,995.97

(Do not crowd - add additional sheets)

POST CLOSING

TRIAL BALANCE WATER/SEWER UTILITY FUND

AS OF DECEMBER 31, 2019
OPERATING AND CAPITAL SECTIONS
(Separately Stated)

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

Title of Account	Debit	Credit
WATER/SEWER UTILITY CAPITAL FUND		
Cash	91,998.61	
Investments		
Deferred Charges (Sheet 62)		
Fixed Capital	69,173,842.30	
Fixed Capital Authorized and Uncompleted	15,157,541.04	
NJ Environmental Infrastructure Loans/Notes Receivable		
Due from Water/Sewer Utility Operating Fund	7,201.00	
Reserves for:		
Amortization		52,798,272.38
Deferred Amortization		485,774.00
Bond Anticipation Notes Payable		
Loans Payable		11,713,843.87
Loans Payable		
Serial Bonds Payable		12,183,000.00
Improvement Authorizations:		
Funded		116,743.27
Unfunded		2,903,425.84
Capital Improvement Fund		1,642.50
Capital Surplus		22,771.41
Contracts/Encumbrances Payable		4,205,109.68
Reserve for Payment of Bonds		
Estimated Proceeds Bonds and Notes	7,150,493.09	XXXXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXXXX	7,150,493.09
Total Capital Fund	91,581,076.04	91,581,076.04

(Do not crowd - add additional sheets)

ANALYSIS OF WATER/SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
	-	-	-	-	-	-	-	-

Sheet 57

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2019

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	960,000.00	960,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Rents	7,610,018.00	7,927,689.97	317,671.97
Miscellaneous	75,000.00	233,231.43	158,231.43
Reserve for Payment of Bonds			
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal	8,645,018.00	9,120,921.40	475,903.40
Deficit (General Budget) ** _____ 07			
_____ 08	8,645,018.00	9,120,921.40	475,903.40

**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 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXX
Adopted Budget	8,645,018.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	8,645,018.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	8,645,018.00
Deduct Expenditures:	
Paid or Charged	7,780,895.79
Reserved	808,749.73
Surplus (General Budget) **	
Total Expenditures	8,589,645.52
Unexpended Balance Canceled (See Footnote)	55,372.48

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 BALANCE CANCELED:

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

STATEMENT OF 2019 OPERATION WATER/SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Water/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:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	9,120,921.40	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled * (Excess Revenue Realized)	577,810.97	
Total Revenue Realized		9,698,732.37
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	7,780,895.79	
Reserved	808,749.73	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,589,645.52	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,589,645.52
Excess		1,109,086.85
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 60)	1,109,086.85	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

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

2018 Appropriation Reserves Canceled in 2019	577,810.97	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		577,810.97

**Items must be shown in same amounts on Sheet 58.

RESULTS OF 2019 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	475,903.40
Unexpended Balances of Appropriations	XXXXXX	55,372.48
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2018 Appropriation Reserves*	XXXXXX	577,810.97
Creation of Reserve for Other Accounts Receivable	4,408.96	
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	1,104,677.89	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	1,109,086.85	1,109,086.85

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance January 1, 2019	XXXXXX	1,063,541.34
Excess in Results of 2019 Operations	XXXXXX	1,104,677.89
Amount Appropriated in 2019 Budget - Cash	960,000.00	XXXXXX
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2019	1,208,219.23	XXXXXX
	2,168,219.23	2,168,219.23

ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM WATER/SEWER UTILITY - TRIAL BALANCE)

Cash		2,598,642.99
Investments		
Interfund Accounts Receivable		
Subtotal		2,598,642.99
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,390,423.76
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,208,219.23
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET		1,208,219.23

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

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$ <u>740,266.91</u>
Increased by:		
<u>Water/Sewer</u> Rents Levied		\$ <u>7,963,871.10</u>
Decreased by:		
Collections	\$ <u>7,906,070.05</u>	
Overpayments applied	\$ <u>20,695.92</u>	
Transfer to <u>Water/Sewer</u> Liens	\$ <u>309.00</u>	
Prepaid Rents Applied	\$ <u>93.30</u>	
		\$ <u>7,927,168.27</u>
Balance December 31, 2019		\$ <u>776,969.74</u>

SCHEDULE OF WATER/SEWER UTILITY LIENS

Balance December 31, 2018		\$ <u>521.70</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>309.00</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>309.00</u>
Decreased by:		
Collections	\$ <u>830.70</u>	
Canceled	\$ _____	
		\$ <u>830.70</u>
Balance December 31, 2019		\$ <u>-</u>

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER/SEWER UTILITY FUND

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

<u>Caused by</u>	<u>Amount Dec. 31, 2018 per Audit Report</u>	<u>Amount in 2019 Budget</u>	<u>Amount Resulting from 2019</u>	<u>Balance as at Dec. 31, 2019</u>
1. <u>Emergency Authorization - *</u>	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. <u>Deficit in Operations</u>	\$ _____	\$ _____	\$ _____ -	\$ _____
<u>Total Operating</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Unreimbursed Grant Expenditures</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Total Capital</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

*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

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2020</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
WATER/SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2020 Debt Service
Outstanding January 1, 2019	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2019	-	XXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds *			

WATER/SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2019	XXXXXX	7,429,000.00	
Issued	XXXXXX	5,565,000.00	
Paid	811,000.00	XXXXXX	
Refunded			
Outstanding December 31, 2019	12,183,000.00	XXXXXX	
	12,994,000.00	12,994,000.00	
2020 Bond Maturities - Capital Bonds			\$ 1,011,000.00
2020 Interest on Bonds *		490,223.76	

INTEREST ON BONDS WATER/SEWER UTILITY BUDGET

2020 Interest on Bonds (*Items)	490,223.76	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	153,945.99	
Subtotal	336,277.77	
Add: Interest to be Accrued as of 12/31/2020	142,165.95	
Required Appropriation 2020		\$ 478,443.72

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Water and Sewer Utility Bonds, Series 2019	185,000.00	5,565,000.00	05/23/19	Variable
	185,000.00	5,565,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY LOAN**

	Debit	Credit	2020 Debt Service
Outstanding January 1, 2019	XXXXXX	12,828,238.32	
Issued	XXXXXX		
Deobligated			
Paid	1,114,394.45	XXXXXX	
Outstanding December 31, 2019	11,713,843.87	XXXXXX	
	12,828,238.32	12,828,238.32	
2020 Loan Maturities		\$	1,139,902.32
2020 Interest on Loans *		\$ 239,672.52	

WATER/SEWER UTILITY LOAN

Outstanding January 1, 2019	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2019	-	XXXXXX	
	-	-	
2020 Loan Maturities		\$	
2020 Interest on Loans *		\$	

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2020 Interest on Loans (*Items)	\$	239,672.52
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$	99,863.55
Subtotal	\$	139,808.97
Add: Interest to be Accrued as of 12/31/2020	\$	89,571.88
Required Appropriation 2020	\$	229,380.85

LIST OF LOANS ISSUED DURING 2019

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
			-			-	-	

Sheet 64

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

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

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.

INTEREST ON NOTES -	UTILITY BUDGET
2020 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2020	\$ -
Required Appropriation - 2020	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.			-			-	-	

Sheet 65

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, 2017 or prior must be appropriated in full in the 2020 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

** 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 Dec. 31, 2019	2020 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

Sheet 65a

80051-01 80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER UTILITY CAPITAL FUND

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Prior Year Encumbered	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	169,146.11	3,220,180.67	1,900,000.00	4,055,895.29	6,272,658.51	52,394.45	116,743.27	2,903,425.84
Total	70000- 169,146.11	3,220,180.67	1,900,000.00	4,055,895.29	6,272,658.51	52,394.45	116,743.27	2,903,425.84

Sheet 66

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

TOWNSHIP OF MAPLE SHADE
WATER/SEWER UTILITY CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2019

<u>Improvement Description</u>	<u>Ordinance</u>		<u>Balance Dec. 31, 2018</u>		<u>2019</u> <u>Authorizations</u>	<u>Prior Year</u> <u>Encumbrances</u> <u>Reclassified</u>	<u>Paid or</u> <u>Charged</u>	<u>Authorizations</u> <u>Canceled</u>	<u>Balance Dec. 31, 2019</u>		
	<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Funded</u>					<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
General Improvements:											
Acquisition of Various Pieces of Utility Equipment and Completion of Various Utility Capital Improvements	05-10	6-15-05	\$ 1,200,000.00	\$ 8,791.24			\$ 8,791.24				
Design and Construction of a Water Treatment System	06-11	6-07-06	11,700,000.00	15,722.87	\$ 36,671.58			\$ 52,394.45			
Various Water and Sewer Utility Improvements	10-08	6-02-10	2,850,000.00	144,632.00		\$ 149,371.97	294,003.97				
Various Water and Sewer Utility Improvements	11-04	4-14-11	2,113,700.00		2,686.60	97.63	847.63		\$ 1,936.60		
Various Water and Sewer Utility Improvements	11-06	6-09-11	610,000.00		47.36		47.36				
Various Water and Sewer Utility Improvements	12-10	8-23-12	2,100,000.00		14,610.08	1,747.72	1,747.72		14,610.08		
Various Water and Sewer Utility Improvements	13-11	7-25-13	2,100,000.00		3,174.07	47,750.00	47,750.00			\$ 3,174.07	
Various Water and Sewer Utility Improvements	14-15	8-21-14	2,100,000.00		23,187.45	95,882.08	119,069.53				
Various Water and Sewer Utility Improvements	15-14	7-23-15	2,650,000.00		242,885.00	2,209,035.28	2,209,035.28			242,885.00	
Various Water and Sewer Utility Improvements	16-08	7-7-16	2,020,000.00		324,331.42	423,016.29	726,187.71		1,160.00	20,000.00	
Replacement of Water Meters	16-18	11-10-16	2,175,000.00		148,475.59	260.97	260.97		99,036.59	49,439.00	
Various Water and Sewer Utility Improvements	17-12	6-22-17	2,385,000.00		1,027,837.07	964,594.17	1,699,550.99			292,880.25	
Various Water and Sewer Utility Improvements	18-07	6-28-18	1,700,000.00		1,396,274.45	164,139.18	889,319.87			671,093.76	
Various Water and Sewer Utility Improvements	19-13	6-13-19	1,900,000.00			\$ 1,900,000.00	276,046.24			1,623,953.76	
				<u>\$ 169,146.11</u>	<u>\$ 3,220,180.67</u>	<u>\$ 1,900,000.00</u>	<u>\$ 4,055,895.29</u>	<u>\$ 6,272,658.51</u>	<u>\$ 52,394.45</u>	<u>\$ 116,743.27</u>	<u>\$ 2,903,425.84</u>

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2019	XXXXXX	46,642.50
Received from 2019 Budget Appropriation *	XXXXXX	50,000.00
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations	95,000.00	XXXXXX
		XXXXXX
Balance December 31, 2019	1,642.50	XXXXXX
	96,642.50	96,642.50

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2019	XXXXXX	
Received from 2019 Budget Appropriation *	XXXXXX	
Received from 2019 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2019	-	XXXXXX
	-	-

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

WATER/SEWER 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
Various Water and Sewer Utility				
Improvements	1,900,000.00	1,805,000.00	95,000.00	95,000.00
	1,900,000.00	1,805,000.00	95,000.00	95,000.00

WATER/SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2019

	Debit	Credit
Balance January 1, 2019	XXXXXX	2,801.25
Premium on Sale of Bonds and Notes	XXXXXX	4,247.29
Funded Improvement Authorizations Canceled	XXXXXX	15,722.87
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2019 Budget Revenue		XXXXXX
Balance December 31, 2019	22,771.41	XXXXXX
	22,771.41	22,771.41

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019**

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on Sheet 2. Those sheets not filed in should be marked "Not Applicable".

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