

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019 (UNAUDITED)

POPULATION LAST CENSUS 15,217  
 NET VALUATION TAXABLE 2019 1,334,477,687  
 MUNICODE 0810

**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                      **MANTUA**, County of                      **GLOUCESTER**

**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 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature                      gtschopp@mantuatownship.com  
 Title                      Chief Financial Officer

(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,                      **Gayle L Tschopp**, am the Chief Financial Officer, License #                      **N0472**, of the                      **TOWNSHIP** of                      **MANTUA**, County of                      **GLOUCESTER** 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 assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2019.

Signature                      gtschopp@mantuatownship.com  
 Title                      Chief Financial Officer  
 Address                      401 Main Street, Mantua, NJ 08051  
 Phone Number                      856-468-1500  
 Fax Number                      856-464-1022

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.

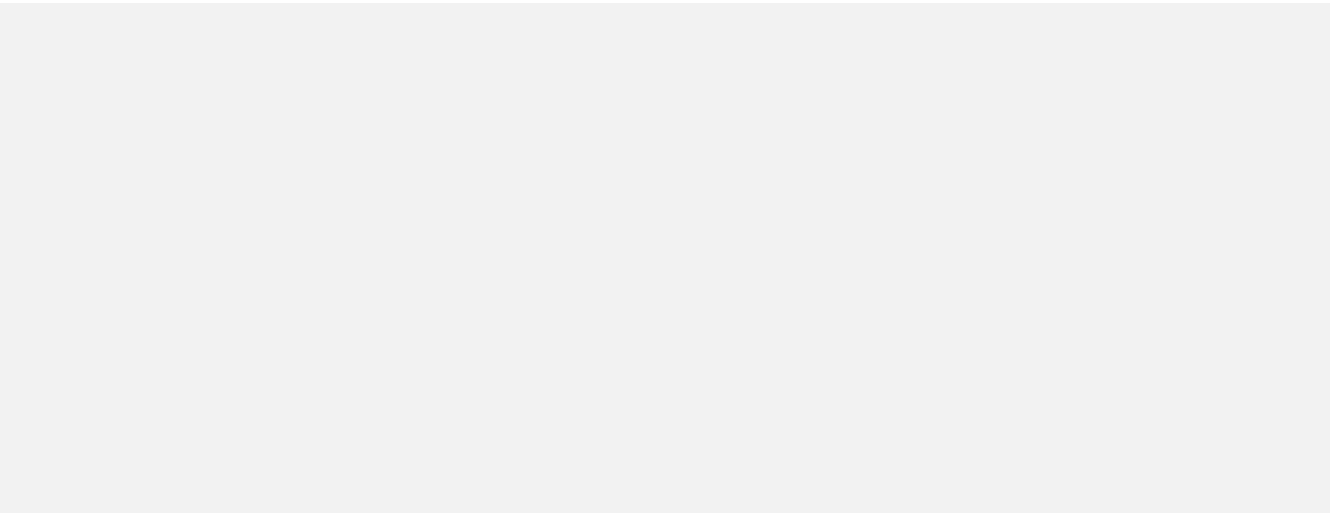
**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of MANTUA 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 Dec. 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 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:



\_\_\_\_\_  
NO ENTRY  
(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Fax Number)

Certified by me  
this \_\_\_\_\_ day \_\_\_\_\_, 2020

**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" waiver.
10. The municipality has not applied 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 MANTUA

**Chief Financial Officer:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Certificate #:** \_\_\_\_\_

**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:** TOWNSHIP OF MANTUA

**Chief Financial Officer:** Gayle L. Tschopp

**Signature:** gtschopp@mantuatownship.com

**Certificate #:** N0472

**Date:** \_\_\_\_\_

21-6000825

Fed I.D. #

TOWNSHIP OF MANTUA

Municipality

GLOUCESTER

County

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

Fiscal Year Ending: December 31, 2019

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>376,062.62</u>	\$ <u>201,290.24</u>	\$ <u>                    </u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

- Single Audit
- Program Specific Audit
- 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 Title 2 U.S. Code of Federal Regulations(CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (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 government.

gtschopp@mantuatownship.com  
Signature of Chief Financial Officer

3/11/2020  
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

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

If there is a utility operated by the municipality 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           **MANTUA**          , County of           **GLOUCESTER**           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.

Name	<u>          gtschopp@mantuatownship.com          </u>
Title	<u>          Chief Financial Officer          </u>

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

**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.

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**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 \$           1,348,994,187.00          

<u>          <b>Craig Black</b>          </u>
SIGNATURE OF TAX ASSESSOR
<u>          <b>TOWNSHIP OF MANTUA</b>          </u>
MUNICIPALITY
<u>          <b>GLOUCESTER</b>          </u>
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS AT 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
CASH	5,641,717.76	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-	743.16
<b>Receivables with Full Reserves:</b>		
TAXES RECEIVABLE:		
PRIOR	252.85	
CURRENT	651,504.80	
SUBTOTAL	651,757.65	
TAX TITLE LIENS RECEIVABLE	509,736.55	
PROPERTY ACQUIRED FOR TAXES	914,800.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
Accounts Receivable	50,783.38	
Due from Capital	10.00	
Due from Agency Payroll	2,999.68	
Due from Off-Duty Police	990.00	
Due from Escrow	26.91	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	30,000.00	
DEFICIT	-	
page totals	7,802,821.93	743.16

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)  
AS AT DECEMBER 31, 2019**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	7,802,821.93	743.16
APPROPRIATION RESERVES		349,889.25
ENCUMBRANCES PAYABLE		274,387.54
CONTRACTS PAYABLE		21,341.00
TAX OVERPAYMENTS		108,077.12
PREPAID TAXES		423,765.54
DUE TO STATE:		
MARRIAGE LICENCE		1,501.00
DCA TRAINING FEES		6,581.00
LOCAL SCHOOL TAX PAYABLE		1,023,683.22
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		744,672.75
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		96,162.87
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
Due to Grant Fund		231,818.80
Due to Animal Control		10.00
Due to Open Space		2,451.77
Due to Wenonah - Code Enforcement		4,388.63
Due to Fire District		72.53
Due to MUA		11,199.68
Due to County - Election Workers		25.00
Reserve for Matsui		8,677.07
Reserve for Carpet		4,505.84
Reserve for Accumulated Absences		15,000.00
PAGE TOTAL	7,802,821.93	3,328,953.77







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

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	82,380.18	
Accounts Payable		
Match Share for Grants		
DUE FROM/TO CURRENT FUND	231,818.80	
ENCUMBRANCES PAYABLE		14,512.89
Matching Share for Grants		0.01
APPROPRIATED RESERVES		201,988.50
UNAPPROPRIATED RESERVES		97,697.58
<b>TOTALS</b>	<b>314,198.98</b>	<b>314,198.98</b>

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE -- TRUST FUNDS  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2019**

Title of Account	Debit	Credit
<b>DOG TRUST FUND</b>		
CASH	27,000.26	
DUE TO -	10.00	
DUE TO STATE OF NJ		146.60
RESERVE FOR DOG FUND		26,863.66
<b>FUND TOTALS</b>	<b>27,010.26</b>	<b>27,010.26</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	95,235.39	
Due from Current Fund	2,451.77	
Reserve for Future Use		97,687.16
<b>FUND TOTALS</b>	<b>97,687.16</b>	<b>97,687.16</b>
<b>LOSAP TRUST FUND</b>		
CASH	595,363.93	
Reserve for LOSAP		595,363.93
<b>FUND TOTALS</b>	<b>595,363.93</b>	<b>595,363.93</b>

**POST CLOSING  
TRIAL BALANCE -- TRUST FUNDS (CONT'D)**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
OTHER TRUST FUNDS		
CASH	2,280,083.21	
Accounts Receivable - Agency Payroll	2,999.68	
Accounts Receivable - Developer's Escrow	4,135.37	
Accounts Payable - Trust Other		868.50
Accounts Payable - Developer's Escrow		42,776.55
Accounts Payable - Country Gardens		454.75
Due to Current Fund - Agency Payroll		2,999.68
Due to Current Fund - Off-Duty Police		990.00
Due to Current Fund - Developer's Escrow		26.61
Reserves Trust Other:		
CDBG		51,000.00
Child Passenger Safety		1,132.53
Community Events		4,125.21
Fossil Fund		7,255.53
Historical Commission		51,507.23
POAA		9,181.63
Police Canine		7,725.86
Police Explorer's		1,705.00
Public Defender		4,301.32
OTHER TRUST FUNDS PAGE TOTAL	2,287,218.26	186,050.40

(Do not crowd - add additional sheets)



## 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
Affordable Housing	1,006,568.66	188,132.01	29,253.69	1,165,446.98
Agency Payroll	53,537.43	3,646,051.44	3,646,678.41	52,910.46
Country Gardens	32,211.82	43.70	5,001.00	27,254.52
Developer's Escrow	602,557.33	305,004.67	464,049.93	443,512.07
Federal Forfeited Funds	18,822.80	28.25	-	18,851.05
Local Forfeited Funds	20,410.04	8,020.07	790.00	27,640.11
Misc Escrow	19,225.00	99,440.00	12,640.00	106,025.00
Net Payroll	1,881.74	3,611,282.37	3,613,164.11	-
Off-Duty Police	18,493.86	323,218.50	309,626.50	32,085.86
Tax Sale Premiums	176,200.00	282,300.00	189,900.00	268,600.00
Tax Redemption	20.38	708,820.95	708,835.95	5.38
				-
Trust Other - CDBG	51,000.00	-	-	51,000.00
Trust Other - Child Passenger Safety	695.00	468.00	30.47	1,132.53
Trust Other - Community Day	2,295.21	3,200.00	1,370.00	4,125.21
Trust Other - Fossil Fund	5,220.53	3,590.00	1,555.00	7,255.53
Trust Other - Historical Commission	50,407.23	1,100.00	-	51,507.23
Trust Other - POAA	8,359.63	822.00	-	9,181.63
Trust Other - Police Canine	11,005.44	5,413.15	8,692.73	7,725.86
Trust Other - Police Explorer's	1,405.00	300.00	-	1,705.00
Trust Other - Public Defender	3,486.32	6,615.00	5,800.00	4,301.32
Trust Other - Recreation Escrow	10,124.35	8,370.00	13,404.21	5,090.14
Trust Other - Senior Trips & Events	152.00	2,098.00	2,250.00	-
Trust Other - Veteran's Commission	1,862.38	-	-	1,862.38
Trust Other		14,134.48	14,134.48	-
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<b>PAGE TOTAL</b>	\$ 2,095,942.15	\$ 9,218,452.59	\$ 9,027,176.48	\$ 2,287,218.26

## SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2018 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2019
PREVIOUS PAGE TOTAL	2,095,942.15	9,218,452.59	9,027,176.48	2,287,218.26
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<b>PAGE TOTAL</b>	\$ 2,095,942.15	\$ 9,218,452.59	\$ 9,027,176.48	\$ 2,287,218.26

**Sheet 6b TOTAL**

## 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
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								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

\*Show as red figure



## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,650.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	1,650.00
CASH	1,163,330.76	
DUE FROM - State Aid Receivable	296,838.11	
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	9,828,111.99	
UNFUNDED	1,650.00	
DUE TO - Current Fund		10.00
Accounts Payable		561,011.22
PAGE TOTALS	11,291,580.86	562,671.22

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE -- GENERAL CAPITAL FUND**

**AS AT DECEMBER 31, 2019**

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	11,291,580.86	562,671.22
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		9,819,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		9,111.99
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
Reserve for Debt Service Payment		18,423.13
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		761,065.12
UNFUNDED		1,650.00
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		19,335.11
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		100,324.29
	11,291,580.86	11,291,580.86

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1,523.13	5,735,961.29	95,766.66	5,641,717.76
Grant Fund				-
Trust - Dog License	-	27,000.26	-	27,000.26
Trust - Assessment				-
Trust - Municipal Open Space	3,700.00	91,535.39	-	95,235.39
Trust - LOSAP		595,363.93		595,363.93
Trust - CDBG				-
Trust - Other	9,020.48	2,336,816.11	65,753.38	2,280,083.21
				-
General Capital		1,163,330.76		1,163,330.76
				-
UTILITIES:				-
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<b>Total</b>	<b>14,243.61</b>	<b>9,950,007.74</b>	<b>161,520.04</b>	<b>9,802,731.31</b>

\* Include Deposits In Transit

\*\* Be sure to include a Public Assistance Account 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 December 31, 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 passbook at December 31, 2019.

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

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

Signature: gtschopp@mantuatownship.com

Title: Chief Financial Officer

# CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Fulton Bank NA	
Affordable Housing	1,165,446.98
Agency Payroll	51,166.86
Animal Control	27,000.26
Capital	1,163,330.76
Country Gardens	27,254.52
Developers Escrow	439,376.70
Federal Forfeited Funds	18,851.05
General Account	5,735,961.29
Local Forfeted Funds	27,640.11
Misc Escrow	106,025.00
Net Payroll	5,145.11
Off-Duty Police	32,085.86
Open Space	91,535.39
Tax Sale Premium	268,600.00
Tax Redemption	37,616.61
Trust Other	157,607.31
<b>PAGE TOTAL</b>	<b>9,354,643.81</b>

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



**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
Click it or Ticket	-	3,740.00	3,740.00	-	-	-
Distracted Driving	-	5,500.00	5,500.00	-	-	-
Drive Sober or Get Pulled Over	-	13,860.00	10,560.00	-	-	3,300.00
Recycling Grant	-	77,363.22	77,363.22	-	-	-
Municipal Alliance	16,295.90	21,000.00	17,204.28	-	-	20,091.62
JIF Safety Award	-	3,575.00	3,575.00	-	-	-
JIF Optional Safety Award	7,000.00	3,500.00	3,500.00	-	3,500.00	3,500.00
JIF Wellness Award	2,500.00	1,250.00	1,250.00	-	1,250.00	1,250.00
JIF EPL / Cyber	-	2,500.00	-	-	-	2,500.00
Body Armor	-	1,930.00	1,930.00	-	-	-
Bulletproof Vest Partnership	7,047.88	2,931.62	-	-	7,047.88	2,931.62
Edward Byrne Memorial	12,500.00		12,500.00	-	-	-
Child Passenger Safety	-	9,175.00	-	-	-	9,175.00
NJDOT Evergreen Ave	39,631.94	-	-	-	-	39,631.94
						-
						-
						-
						-
						-
<b>PAGE TOTALS</b>	<b>84,975.72</b>	<b>146,324.84</b>	<b>137,122.50</b>	<b>-</b>	<b>11,797.88</b>	<b>82,380.18</b>

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
Town Watch	1,666.00	-	-	-			1,666.00
DARE Donations	1.50	-	-	-			1.50
Maple Ridge	12,500.00	-	-	-			12,500.00
Redevelopment Grant	68,528.38	-	-	4,619.37			63,909.01
Alcohol Education & Rehab	4,534.94	-	-	1,690.00			2,844.94
Safe & Secruce		60,000.00	-	60,000.00			-
Body Armor	6,907.74	1,930.00	-	3,999.00			4,838.74
Municipal Alliance	27,070.01	26,250.00	-	26,492.96			26,827.05
Click It or Ticket		3,740.00	-	3,740.00			-
Distracted Driving		5,500.00	-	3,300.00			2,200.00
Drive Sober	720.00	5,060.00	8,800.00	10,560.00		720.00	3,300.00
DDEF	18,988.79	2,000.00	-	2,165.31			18,823.48
Child Passenger Safety		8,000.00	1,175.00	7,287.50			1,887.50
OEM	769.96	-	-	-			769.96
Recycling Tonnage	4,668.41	77,363.22	-	56,818.16			25,213.47
Shred Event	500.00	1,500.00	-	1,500.00			500.00
							-
							-
							-
<b>PAGE TOTALS</b>	<b>146,855.73</b>	<b>191,343.22</b>	<b>9,975.00</b>	<b>182,172.30</b>	<b>-</b>	<b>720.00</b>	<b>165,281.65</b>

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	146,855.73	191,343.22	9,975.00	182,172.30	-	720.00	165,281.65
Clean Communities	40,881.05	30,382.13		45,505.44			25,757.74
Bulletproof Vest Partnership	-	-	2,931.62	2,931.62			-
JIF Safety Awarred	3,923.72	3,575.00		2,549.61			4,949.11
JIF Optional Safety	10,500.00	3,500.00		3,500.00		7,000.00	3,500.00
JIF Wellness	736.89	1,250.00		1,259.64		727.25	-
JIF EPL/Cyber	-	2,500.00		-			2,500.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	202,897.39	232,550.35	12,906.62	237,918.61	-	8,447.25	201,988.50

Sheet 11  
Totals



## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Received	Other	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Drunk Driving Enforcement	2,000.00	2,000.00	-	2,287.86		2,287.86
Safe & Secure Communities	60,000.00	60,000.00	-	60,000.00		60,000.00
Clean Communities	30,382.13	30,382.13	-	33,909.72		33,909.72
Shred Event	1,500.00	1,500.00	-	1,500.00		1,500.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	93,882.13	93,882.13	-	97,697.58	-	97,697.58

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	1,023,999.47
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	XXXXXXXXXX	6,331,528.50
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	13,893,493.00
Levy Calendar Year 2019	XXXXXXXXXX	
Paid	13,893,809.25	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	1,023,683.22	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00	6,331,528.50	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	21,249,020.97	21,249,020.97

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - January 1, 2019 85045-00	XXXXXXXXXX	-
		-
2019 Levy 81105-00	XXXXXXXXXX	269,347.31
Interest Earned	XXXXXXXXXX	-
Expenditures	269,347.31	XXXXXXXXXX
Balance - December 31, 2019 85046-00	-	XXXXXXXXXX
# Must include unpaid requisitions.	269,347.31	269,347.31

## 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	682,305.25
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85042-00	XXXXXXXXXX	4,463,818.54
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	10,694,524.00
Levy Calendar Year 2019	XXXXXXXXXX	
Paid	10,632,156.50	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	744,672.75	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85044-00	4,463,818.54	XXXXXXXXXX
# Must include unpaid requisitions.	15,840,647.79	15,840,647.79

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	0.01
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	46,105.54
2019 Levy :	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	9,224,723.61
County Library 80003-04	XXXXXXXXXX	653,605.19
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	568,326.05
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	96,162.87
Paid	10,492,760.40	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	96,162.87	XXXXXXXXXX
	10,588,923.27	10,588,923.27

## 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 1,266,048.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2019 Levy 80003-07	XXXXXXXXXX	1,266,048.00
Paid 80003-08	1,266,048.00	XXXXXXXXXX
Balance - December 31, 2019 80003-09	-	XXXXXXXXXX
	1,266,048.00	1,266,048.00

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

# STATEMENT OF GENERAL BUDGET REVENUES 2019

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,250,000.00	1,250,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	4,237,874.35	4,326,518.99	88,644.64
Added by N.J.S. 40A:4-87 (List on 17a)	12,906.62	12,906.62	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>4,250,780.97</b>	<b>4,339,425.61</b>	<b>88,644.64</b>
Receipts from Delinquent Taxes 80104-	645,000.00	728,339.49	83,339.49
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	9,277,914.79	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-	9,277,914.79	10,002,414.59	724,499.80
	<b>15,423,695.76</b>	<b>16,320,179.69</b>	<b>896,483.93</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	45,521,641.83
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	13,893,493.00	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80110-00	10,694,524.00	xxxxxxxxxx
County Taxes 80111-00	10,446,654.85	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	96,162.87	xxxxxxxxxx
Special District Taxes 80113-00	1,266,048.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00	269,347.31	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	1,147,002.79
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	10,002,414.59	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	
	<b>46,668,644.62</b>	<b>46,668,644.62</b>

\*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	15,410,789.14
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	12,906.62
Appropriated for 2019 (Budget Statement Item 9)	80012-03	15,423,695.76
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>15,423,695.76</b>
Add: Overexpenditures (see footnote)	80012-06	-
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>15,423,695.76</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	13,926,764.31
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,147,002.79
Reserved	80012-10	349,889.25
<b>Total Expenditures</b>	<b>80012-11</b>	<b>15,423,656.35</b>
Unexpended Balances Canceled (see footnote)	80012-12	39.41

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

# RESULTS OF 2019 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated      80013-01	XXXXXXXXXX	88,644.64
Delinquent Tax Collections      80013-02	XXXXXXXXXX	83,339.49
	XXXXXXXXXX	
Required Collection of Current Taxes      80013-03	XXXXXXXXXX	724,499.80
Unexpended Balances of 2019 Budget Appropriations      80013-04	XXXXXXXXXX	39.41
Miscellaneous Revenue Not Anticipated      81113-	XXXXXXXXXX	85,346.75
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)      81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property      81120-	XXXXXXXXXX	60,613.18
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2018 Appropriation Reserves      80013-05	XXXXXXXXXX	622,328.28
Prior Years Interfunds Returned in 2019      80013-06	XXXXXXXXXX	4,151.76
Grant Appropriations Cancelled	XXXXXXXXXX	25,986.11
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2019      80013-07	10,795,347.04	XXXXXXXXXX
Balance - December 31, 2019      80013-08	XXXXXXXXXX	10,795,347.04
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated      80013-09	-	XXXXXXXXXX
Delinquent Tax Collections      80013-10	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes      80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2019      80013-12	99.90	XXXXXXXXXX
Capital Fund Receivables Cancelled	28,624.95	XXXXXXXXXX
Prior Year Senior Citizens & Vets Disallowed	6,250.00	XXXXXXXXXX
Reserve for Revenue Accounts Receivable	43,264.00	
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)      80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)      80013-14	1,616,710.57	XXXXXXXXXX
	12,490,296.46	12,490,296.46



# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Gasoline Reimbursement	18,458.04
Prior Year Refunds	3,127.35
Miscellaneous	3,779.30
OPRA Requests	342.84
Recycling Rebates	2,399.70
NJ DMV Inspection Surcharge	7,594.32
Off-Duty Police Administration Fee	30,995.00
Senior Citizen & Veterans Administrative	2,540.00
Homeowner Rebate Mail Reimbursement	1,510.20
Tax Sale Premiums Expired	14,600.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>85,346.75</b>

**SURPLUS - CURRENT FUND  
YEAR - 2018**

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxxxx	1,976,053.42
2.		xxxxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxxxx	1,616,710.57
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	1,250,000.00	xxxxxxxxxx
5. Amount Appropriated in 2019 Budget - with Prior Written-Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance - December 31, 2019	80014-05	2,342,763.99	xxxxxxxxxx
		3,592,763.99	3,592,763.99

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

Cash	80014-06	5,641,717.76
Investments	80014-07	
Sub Total		5,641,717.76
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,328,953.77
Cash Surplus	80014-09	2,312,763.99
Deficit in Cash Surplus	80014-10	
<b>Other Assets Pledged to Surplus:*</b>		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-
Deferred Charges #	80014-12	30,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	30,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15	2,342,763.99

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# 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) # or (Abstract of Ratables)		82101-00 \$	<u>44,528,638.22</u>
		82113-00 \$	<u>                    </u>
2. Amount of Levy Special District Taxes		82102-00 \$	<u>1,266,048.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 \$	<u>152,081.76</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$	<u>407,829.44</u>
5a. Subtotal 2019 Levy	\$ 46,354,597.42		
5b. Reductions due to tax appeals **	<u>\$ 67,304.31</u>		
5c. Total 2019 Tax Levy		82106-00 \$	<u><u>46,287,293.11</u></u>
6. Transferred to Tax Title Liens		82107-00 \$	<u>97,166.64</u>
7. Transferred to Foreclosed Property		82108-00 \$	<u>-</u>
8. Remitted, Abated or Canceled		82108-00 \$	<u>16,979.84</u>
9. Discount Allowed		82108-00 \$	<u>-</u>
10. Collected in Cash: In 2018	82121-00 \$	<u>504,706.07</u>	
In 2019 *	82122-00 \$	<u>44,883,357.00</u>	
Homestead Benefit Credit	\$	<u>                    </u>	
State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00 \$	<u>133,578.76</u>	
Total To Line 14	82111-00 \$	<u><u>45,521,641.83</u></u>	
11. Total Credits		\$	<u><u>45,635,788.31</u></u>
12. Amount Outstanding December 31, 2019		82120-00 \$	<u>651,504.80</u>
13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is	<u><b>98.34%</b></u>		
	82112-00		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	<u>45,521,641.83</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u><u>45,521,641.83</u></u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage 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

# 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 (sheet 22)	\$ 45,521,641.83
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 45,521,641.83</b>
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 46,287,293.11
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.35%</u>

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 45,521,641.83
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 45,521,641.83</b>
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 46,287,293.11
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.35%</u>

## 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	1,071.92
2. Sr. Citizens Deductions Per Tax Billings	26,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	107,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,921.24
8. Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	6,250.00
9. Received in Cash from State	XXXXXXXXXX	127,000.00
10.		
11.		
12. Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	743.16	XXXXXXXXXX
	136,243.16	136,243.16

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

Line 2	26,500.00	
Line 3	107,500.00	
Line 4	1,500.00	
Sub - Total	135,500.00	
Less: Line 7	1,921.24	
To Item 10, Sheet 22	133,578.76	

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

		Debit	Credit
Balance - January 1, 2019		XXXXXXXXXX	-
Taxes Pending Appeals		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) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 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 December 31, 2019		-	-

akellmyer@mantuatownship.com  
Signature of Tax Collector

T-8119  
License #

3/11/2020  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			1,127,274.14	XXXXXXXXXX
A. Taxes	83102-00	713,196.58	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	414,077.56	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	
B. Tax Title Liens		83106-00	XXXXXXXXXX	6,002.22
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes			6,679.58	XXXXXXXXXX
5. Added Tax Title Liens			9,899.73	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1) 15,576.93
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 15,576.93	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	1,137,851.23
8. Totals			1,159,430.38	1,159,430.38
9. Balance Brought Down			1,137,851.23	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	728,339.49
A. Taxes	83116-00	704,046.38	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	24,293.11	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2019 Tax Sale			3,311.02	XXXXXXXXXX
12. 2019 Taxes Transferred to Liens			97,166.64	XXXXXXXXXX
13. 2019 Taxes			651,504.80	XXXXXXXXXX
14. Balance - December 31, 2019			XXXXXXXXXX	1,161,494.20
A. Taxes	83121-00	651,757.65	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	509,736.55	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,889,833.69	1,889,833.69

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 64.01%

17. Item No. 14 multiplied by percentage shown above is 743,472.44 and represents the maximum amount that may be anticipated in 2013. 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	914,800.00	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	914,800.00
		914,800.00	914,800.00

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

<u>Caused By</u>	Amount Dec. 31, 2018 per Audit <u>Report</u>	Amount in 2019 <u>Budget</u>	Amount Resulting from 2019	Balance as at <u>Dec. 31, 2019</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL DEFERRED CHARGES</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<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.

Sheet 29

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	
8/21/2017	Revisions to Master Plan	50,000.00	10,000.00	40,000.00	10,000.00		30,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		<b>50,000.00</b>	<b>10,000.00</b>	<b>40,000.00</b>	<b>10,000.00</b>	<b>-</b>	<b>30,000.00</b>

80025-00                      80026-00

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:4-53 et seq. and are recorded on this page

gtschopp@mantuatownship.com  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 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 FLOODS**  
**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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-
				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. 40A:4-55.13 et seq. and are recorded on this page

gtschopp@mantuatownship.com  
Chief Financial Officer

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

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

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	XXXXXXXXXX	6,278,000.00	
Issued	80033-02	XXXXXXXXXX	4,705,000.00	
Paid	80033-03	1,164,000.00	XXXXXXXXXX	
Outstanding - December 31, 2019	80033-04	9,819,000.00	XXXXXXXXXX	
		10,983,000.00	10,983,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 1,345,000.00
2020 Interest on Bonds*		80033-06	\$ 253,899.00	
<b>ASSESSMENT SERIAL BONDS</b>				
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	\$ 253,899.00

**LIST OF BONDS ISSUED DURING 2019**

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
2019 General Obligation Bonds	435,000.00	4,705,000.00	12/12/2019	1.96%
Total	435,000.00	4,705,000.00		
	80033-14	80033-15		

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

**GREEN TRUST LOAN**

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	XXXXXXXXXX	27,066.21	
Issued	80033-02	XXXXXXXXXX	-	
Paid	80033-03	17,954.22	XXXXXXXXXX	
Refunded		-		
Outstanding - December 31, 2019	80033-04	9,111.99	XXXXXXXXXX	
		27,066.21	27,066.21	
2020 Loan Maturities			80033-05	\$ 9,111.99
2020 Interest on Loans			80033-06	\$ 91.12
Total 2020 Debt Service for	Green Tru: Loan		80033-13	\$ 9,203.11
<b>LOAN</b>				
Outstanding - January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for		LOAN	80033-13	\$ -

**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		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>				
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-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State & County Taxes	80039-	\$	\$
5. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>		\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>		\$	\$

## 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 Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Page Totals	-		-			-	-	

Sheet 33

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01      80051-02

Memo: Type 1 School 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. (Do not crowd - add additional sheets)

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of 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 IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

Sheet 35

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
2007-13 Purchase of Property	190,512.98						190,512.98	
2008-15 Purchase 525 Main St	77,150.00						77,150.00	
2009-11 Public Works Building	46,207.46				26,238.32		19,969.14	
2009-11 Demo of Various Buldings	60.00					60.00	-	
2012-06 Various Road Improvements	50,000.00						50,000.00	
2013-05 Boody Mill Road Improvements	6,820.30				6,820.30		-	
2014-07-a Various Road Improvememnts	13,324.19						13,324.19	
2014-07-b Reburishment of Trash Trucks	18,363.13					18,363.13	-	
2014-07-c Improvements to Municipal Buildings	23,751.08						23,751.08	
2015-06-a Tylers Mill Road Improvements	42,427.85				7,148.70	35,279.15	-	
2015-06-b Golf Club Road Improvements	31,898.65				10,275.80	21,622.85	-	
2016-06-a Various Road Improvements	-			14,154.50			14,154.50	
2016-06-b Drainage Improvements	-	21,516.00			3,483.00		18,033.00	
2016-06-c Acquisition of Generator	6,556.84					6,556.84	-	
2016-06-d Acquisitions Recycling Truck		1,065.00				1,065.00	-	
2016-06-g Repair CBP Pavilion Roof		2,319.00			2,319.00		-	
2016-08 Acquistion of Dump Truck	5,479.00				4,073.00		1,406.00	
2016-14 Acquisition of Block 242 Lots 1.02 & 2		23,013.46					23,013.46	
							-	
<b>Page Total</b>	<b>512,551.48</b>	<b>47,913.46</b>	<b>-</b>	<b>14,154.50</b>	<b>60,358.12</b>	<b>82,946.97</b>	<b>431,314.35</b>	<b>-</b>

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	512,551.48	47,913.46	-	14,154.50	60,358.12	82,946.97	431,314.35	-
2017-10-a Improvements to Various Roads		39,643.71		6,229.24			45,872.95	
2017-10-d Acquisition of Police Equipment		1,423.10			1,423.10		-	
2018-04-a Improvements to Various Roads		24,611.03			12,804.90		11,806.13	
2018-04-b Improvements to Tylers Mill Road	135,000.00	9,750.00			139,152.45		5,597.55	
2018-04c Various Building Improvements		59,472.00			1,000.00		58,472.00	
2018-04-d Justice Complex Security Improvement		4,766.15			-		4,766.15	
2018-04-e Acquisition of Dump Truck		7,898.00			4,000.00		3,898.00	
2018-04-f Improvements to Parks		16,064.03			15,647.00		417.03	
2019-08 Acquisition of Trash Trucks			1,400,000.00		1,385,453.40		14,546.60	
209-11-a Various Road Improvements			480,000.00		440,801.64		37,548.36	1,650.00
2019-11-b Seal Coating of Muni Parking Lots			20,000.00		20,000.00		-	
2019-11-c Various Park Improvements			70,000.00		34,995.25		35,004.75	
2019-11-d Acquisition of Police Equipment			130,000.00		118,332.50		11,667.50	
2019-11-e Improvements to Municipal Buildings			55,000.00				55,000.00	
2019-11-f Acquisition of Computer Hardware			50,000.00		23,000.00		27,000.00	
2019-11-g Improvements to E Warren Ave.			203,000.00		184,846.25		18,153.75	
							-	
							-	
<b>PAGE TOTALS</b>	647,551.48	211,541.48	2,408,000.00	20,383.74	2,441,814.61	82,946.97	761,065.12	1,650.00

Sheet 35a

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2019	80031-01	XXXXXXXXXX	6,585.11
Received from 2019 Budget Appropriation *	80031-02	XXXXXXXXXX	60,000.00
		XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	47,250.00	XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019	80031-05	19,335.11	XXXXXXXXXX
		66,585.11	66,585.11

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
Acquisition of Trash Trucks	1,400,000.00	1,042,500.00		357,500.00
Reconstruction of Various Roads	480,000.00	456,000.00	24,000.00	
Seal Coating & Re-lining Parking Lots	20,000.00	19,000.00	1,000.00	
Acquisition of Park Equipment	70,000.00	66,500.00	3,500.00	
Acquisition of Police Equipment	130,000.00	123,500.00	6,500.00	
	-			
Acquisition of Computer Hardware & S	50,000.00	47,500.00	2,500.00	
Repaving of E. Warren Ave.	203,000.00	-	7,000.00	196,000.00
Improvements to Various Buildings	55,000.00	52,250.00	2,750.00	
	-			
<b>Total 80032-00</b>	<b>2,408,000.00</b>	<b>1,807,250.00</b>	<b>47,250.00</b>	<b>553,500.00</b>

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	100,317.35
Premium on Sale of Bonds		xxxxxxxxxx	6.94
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	80030-04	100,324.29	xxxxxxxxxx
		100,324.29	100,324.29

**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 \$ 46,354,597.42
- 2. Amount of Item 1 Collected in 2019 (\*) \$ 45,521,641.83
- 3. Seventy (70) percent of Item 1 \$ 32,448,218.19

(\*) 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 December 31, 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 appropriations for operating purpose 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 --	\$ <u>                    </u>	=	\$ <u>                    </u>
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- 3. Cash Deficit 2019 \$
- 4. 4% of 2019 Tax Levy for all purposes:
 

	Levy --	\$ <u>                    </u>	=	\$ <u>                    </u>
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**E.**

	<u>Unpaid</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
1. State Taxes	\$	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2. County Taxes	\$	\$ <u>                    </u>	\$ <u>96,162.87</u>	\$ <u>96,162.87</u>
3. Amounts due Special Districts	\$	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. Amount due School Districts for School Tax	\$	\$ <u>                    </u>	\$ <u>1,768,355.97</u>	\$ <u>1,768,355.97</u>