ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019
(UNAUDITED)

POPULATION LAST CENSUS 22,999
NET VALUATION TAXABLE 2019 4,548,858,813
MUNICODE 1218

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 **PLAINSBORO**, County of **MIDDLESEX**

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 gmayers@plainsboronj.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, **Gregory Mayers**, am the Chief Financial Officer, License # **N - 0584**, of the **TOWNSHIP** of **PLAINSBORO**, County of **MIDDLESEX** 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 gmayers@plainsboronj.com
Title Chief Financial Officer
Address 641 Plainsboro Rd.
Phone Number 609-799-0909
Fax Number 609-799-7076

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 **PLAINSBORO** 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:

David A. Kaplan
(Registered Municipal Accountant)

Wiss and Company, LLP
(Firm Name)

100 Campus Drive, Suite 400
(Address)

Certified by me

this 12th day February ,2020

Florham Park, NJ 07932
(Address)

973-994-9400
(Phone Number)

973-992-6760
(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" 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 PLAINSBORO
Chief Financial Officer:	Gregory Mayers
Signature:	gmayers@plainsboronj.com
Certificate #:	N-0584
Date:	2/7/2020

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 PLAINSBORO
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

NO ENTRY
Fed I.D. #

TOWNSHIP OF PLAINSBORO
Municipality

MIDDLESEX
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	$ 81,208.30	$ 518,015.66	$

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

__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 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.

gmayers@plainsboronj.com
Signature of Chief Financial Officer

2/28/2020
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 of if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the **TOWNSHIP** of **PLAINSBORO**, County of **MIDDLESEX** 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 gmayers@plainsboronj.com

Title Chief Financial Officer

(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.

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 $ 4,533,019,899.00

ıancuso@plainsboronj.co
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF PLAINSBORO
MUNICIPALITY

MIDDLESEX
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		10,214,646.21	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		2,632.89	-
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	6,993.05		
CURRENT	448,174.36		
SUBTOTAL		455,167.41	
TAX TITLE LIENS RECEIVABLE		2,617.39	
PROPERTY ACQUIRED FOR TAXES		7,600.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
POLICE EXTRA DUTY RECEIVABLE		234,882.05	
INTERFUND RECEIVABLE		14.48	
DUE FROM PLAINSBORO FREE PUBLIC LIBRARY		71,979.24	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
page totals		10,989,539.67	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	10,989,539.67	-
APPROPRIATION RESERVES		2,337,734.85
ENCUMBRANCES PAYABLE		494,122.79
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		409,323.45
ACCOUNTS PAYABLE		22,703.22
DUE TO STATE:		
MARRIAGE LICENCE		850.00
DCA TRAINING FEES		57,409.00
DUE COUNTY FOR PILOTS		20,945.74
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		14,880.21
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		1,199,105.19
RESERVE FOR SECURITY DEPOSITS - COMMUNITY GARDENS		12,373.00
DUE TO STATE - BURIAL PERMITS		140.00
PAGE TOTAL	10,989,539.67	4,569,587.45

(Do not crowd - add additional sheets)

Sheet 3a

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	10,989,539.67	4,569,587.45
SUBTOTAL	10,989,539.67	4,569,587.45 "C"
RESERVE FOR RECEIVABLES		772,260.57
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		5,647,691.65
TOTALS	10,989,539.67	10,989,539.67

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH	27,118.00	
RESERVE FOR PUBLIC ASSISTANCE		27,118.00
TOTALS	27,118.00	27,118.00

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CASH	255,954.22	
GRANTS RECEIVABLE	169,866.40	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		17,555.00
APPROPRIATED RESERVES		408,265.62
UNAPPROPRIATED RESERVES		-
TOTALS	425,820.62	425,820.62

(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
DOG TRUST FUND		
CASH	5,381.83	
DUE TO -		
DUE TO STATE OF NJ		121.20
RESERVE FOR DOG FUND		5,260.63
FUND TOTALS	5,381.83	5,381.83
ASSESSMENT TRUST FUND		
CASH	3,047.23	
ASSESSMENTS RECEIVABLE	3,600,000.00	
BONDS PAYABLE		3,600,000.00
FUND BALANCE		3,047.23
FUND TOTALS	3,603,047.23	3,603,047.23
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,110,942.03	
RESERVE FOR OPEN SPACE		1,110,942.03
FUND TOTALS	1,110,942.03	1,110,942.03
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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 -		
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	7,698,915.62	
LOAN RECEIVABLE	800,000.00	
RESERVE FOR LOAN RECEIVABLE		800,000.00
VARIOUS RESERVES		7,698,901.14
DUE TO CURERENT FUND		14.48
OTHER TRUST FUNDS PAGE TOTAL	8,498,915.62	8,498,915.62

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE -- TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
Previous Totals	8,498,915.62	8,498,915.62
OTHER TRUST FUNDS (continued)		
TOTALS	8,498,915.62	8,498,915.62

(Do not crowd - add additional sheets)

Sheet 6. TOTALS

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2018 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2019
Unemployment	286,938.60	4,454.65	6,592.21	284,801.04
Public Defender	38,771.50	6,500.00	20,000.00	25,271.50
Vet.'s Monument Fund	798.30	8.02		806.32
Inspection Fees	738,014.77	295,293.09	364,653.69	668,654.17
Preserve for Environmental Educati	75,468.66	758.15		76,226.81
Recreation Donations	2,064.82	100.00	100.00	2,064.82
Developer's Escrow Deposits	124,035.72	290,700.21	296,779.73	117,956.20
Community Center	75,000.00			75,000.00
Performance Bonds	2,768,146.01	237,535.75	1,221,008.24	1,784,673.52
Forfeited Funds - Federal	214.08			214.08
Forfeited Funds	96,034.26		30,893.61	65,140.65
Sewer Franchise Fee	0.00			-
Loan Receivable Housing Trust	800,000.00			800,000.00
POAA - Plainsboro	3,442.26	325.91	299.91	3,468.26
POAA -Cranbury	1,144.36	802.00		1,946.36
Sept. 11 Donation	583.93			583.93
Accumulated Absences	57,000.00			57,000.00
Calton - Recreation Facility	125,000.00			125,000.00
Police Programs & Equipment	5,070.61		4,493.60	577.01
Developer's Deposit - Bus Shelter	17,500.00			17,500.00
Unclaimed Property	1,617.35			1,617.35
Workmen's Compensation Claims	28,233.36	26,343.50	21,880.12	32,696.74
Reforestation	51,436.00			51,436.00
Bail	1,052.00			1,052.00
Sharbell Recreation	150,033.00			150,033.00
Security Deposits	200.00			200.00
Tax Sale Premium	66,300.00	2,673,900.00	24,600.00	2,715,600.00
Founders Day	93,401.92	23,679.00	107,988.21	9,092.71
Snow Removal	36,110.22			36,110.22
Plainsboro Arts Festival	25.24			25.24
Fire Prevention	2,568.06	375.00		2,943.06
Unpaid Court Restitution	4,199.28			4,199.28
ESL Programs	500.00			500.00
Food Pantry Donations	29,645.09	979.70	3,808.49	26,816.30
Princeton Forrestal - Housing	250,000.00			250,000.00
Tax Collector Trust	62,846.14	98,744.65	161,339.98	250.81
Housing Trust	1,056,603.35	10,600.01	3,739.17	1,063,464.19
Historic Preservation Donations	8,400.83			8,400.83
PAGE TOTAL	$ 7,058,399.72	$ 3,671,099.64	$ 2,268,176.96	$ 8,461,322.40

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Purpose	Amount Dec. 31, 2018 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2019
PREVIOUS PAGE TOTAL	7,058,399.72	3,671,099.64	2,268,176.96	8,461,322.40
Recreation Programs	27,562.76	58,094.37	48,078.39	37,578.74
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PAGE TOTAL	$ 7,085,962.48	$ 3,729,194.01	$ 2,316,255.35	$ 8,498,901.14

Sheet 6b TOTAL

Sheet 7

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:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Ordinance #10-28 Public Park Improvements		550,000.00					550,000.00	-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	3,047.23							3,047.23
*Less Assets "Unfinanced"	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	3,047.23	550,000.00	-	-	-	-	550,000.00	3,047.23

*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	5,240,679.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	5,240,679.00
CASH	5,125,891.72	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	1,771,176.89	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	29,625,000.00	
UNFUNDED	5,240,679.00	
DUE TO -		
PAGE TOTALS	47,003,426.61	5,240,679.00

(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	47,003,426.61	5,240,679.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		29,625,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR DEVELOPER'S CONTRIBUTIONS		349,775.00
MISCELLANEOUS RESERVES		7,171.38
IMPROVEMENT AUTHORIZATIONS:		
FUNDED	-	4,514,468.09
UNFUNDED	-	1,115,323.67
ENCUMBRANCES PAYABLE		
RESERVE FOR PAYMENT OF BONDS		2,044,715.56
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		514,421.16
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR ENCUMBRANCES		1,885,049.00
CAPITAL FUND BALANCE		1,706,823.75
	47,003,426.61	47,003,426.61

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	63,337.74	10,410,554.35	259,245.88	10,214,646.21
Grant Fund		258,572.44	2,618.22	255,954.22
Trust - Dog License		6,914.63	1,532.80	5,381.83
Trust - Assessment		3,047.23		3,047.23
Trust - Municipal Open Space		1,110,942.03		1,110,942.03
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	1,599.39	8,019,037.14	321,720.91	7,698,915.62
Public Assistance Trust		27,118.00		27,118.00
General Capital		5,167,183.25	41,291.53	5,125,891.72
				-
UTILITIES:				-
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Total	64,937.13	25,003,369.07	626,409.34	24,441,896.86

* 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: dkaplan@wiss.com Title: RMA

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

1st Constitution Bank	526,077.69
PNC Bank	394,599.09
NJ Cash Management Fund	44,165.73
The Bank of Princeton	9,445,711.84
Current Fund	
1st Constitution Bank	258,572.44
Grant Fund	
1st Constitution Bank	6,914.63
Animal Control Fund	-
1st Constitution Bank	3,047.23
Trust Assessment Fund	-
1st Constitution Bank	1,110,942.03
Open Space Trust Fund	-
1st Constitution Bank	76,226.81
1st Constitution Bank	3,685,113.83
1st Constitution Bank	1,063,551.69
1st Constitution Bank	1,784,198.94
1st Constitution Bank	166,874.35
1st Constitution Bank	284,801.04
1st Constitution Bank	806.32
1st Constitution Bank	250.81
1st Constitution Bank	25,271.50
1st Constitution Bank	154,467.64
1st Constitution Bank	777,474.21
Other Trust Fund	
General Capital Fund: The Bank of Princeton	1,728,076.54
BCB Community	2,635,106.70
NJCMF	0.37
1st Constitution Bank	33,999.64
1st Constitution Bank	770,000.00
PAGE TOTAL	24,976,251.07

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

CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	24,976,251.07
1st Constitution Bank	26,618.00
1st Constitution Bank	500.00
TOTAL PAGE	25,003,369.07

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
Safe and Secure Communities Program - 2018	15,000.00		15,000.00			-
Safe and Secure Communities Program - 2019	0.00	60,000.00	45,000.00			15,000.00
Recycling Tonnage Grant	0.00	33,902.18	33,902.18			-
Clean Communities Program - 2019	0.00	47,868.46	47,868.46			-
Green Communities Program - 2018	3,000.00		491.40		2,508.60	-
Drunk Driving Enforcement Fund - 2019	0.00	7,280.79	7,280.79			-
Body Armor Replacement - 2019	0.00	3,775.95	3,775.95			-
Bulletproof Vest Program - 2016	515.23					515.23
Bulletproof Vest Program - 2018	3,000.52		3,000.52			-
Bulletproof Vest Program - 2019	0.00	7,514.10	3,678.68			3,835.42
Municipal Alcohol Education/Rehabilitation Program - 20	0.00	1,125.25	1,125.25			-
Recreation for Individuals with Disabilities	20,000.00				20,000.00	-
Drive Sober or Get Pulled Over - 2019	0.00	5,480.60	5,480.60			-
Pedestrian Safety Grant - 2017	42.69					42.69
Pedestrian Safety Grant - 2018	17,820.00		17,671.88			148.12
CDBG - 2016	40,033.49					40,033.49
CDBG - 2017	46,165.00					46,165.00
CDBG - 2018	0.00	46,435.00				46,435.00
Shaping NJ Healthy Community	0.00	10,000.00	10,000.00			-
PAGE TOTALS	145,576.93	223,382.33	194,275.71	-	22,508.60	152,174.95

Sheet 10

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

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	145,576.93	223,382.33	194,275.71	-	22,508.60	152,174.95
Click it or Ticket - 2019		4,703.52	4,703.52			-
Distracted Driver Crackdown - 2018	22,000.00		21,333.60			666.40
Intoxicated Driver Crackdown - 2018	32,409.50		15,384.45			17,025.05
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						-
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PAGE TOTALS	199,986.43	228,085.85	235,697.28	-	22,508.60	169,866.40

Sheet 10.1

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

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	199,986.43	228,085.85	235,697.28	-	22,508.60	169,866.40
						-
						-
						-
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						-
						-
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						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	199,986.43	228,085.85	235,697.28	-	22,508.60	169,866.40

Sheet 10
Totals

Sheet 11

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				
Recycling Tonnage Grant - 2016	4,086.83			972.99		3,113.84	-
Recycling Tonnage Grant - 2017	33,737.69			3,301.20			30,436.49
Recycling Tonnage Grant - 2018	38,208.31						38,208.31
Recycling Tonnage Grant - 2019		33,902.18					33,902.18
Green Communities - 2018	3,000.00					3,000.00	-
Clean Communities - 2017	19,749.72			13,579.34		6,170.38	-
Clean Communities - 2018	41,092.42			29,990.53		-	11,101.89
Clean Communities - 2019			47,868.46				47,868.46
Alcohol Education & Rehabilitation - 2013	2,546.29			900.00			1,646.29
Alcohol Education & Rehabilitation - 2014	6,321.57						6,321.57
Alcohol Education & Rehabilitation - 2015	4,361.06						4,361.06
Alcohol Education & Rehabilitation - 2016	2,779.84						2,779.84
Alcohol Education & Rehabilitation - 2017	3,410.01						3,410.01
Alcohol Education & Rehabilitation - 2018	2,050.51						2,050.51
Alcohol Education & Rehabilitation - 2019			1,125.25				1,125.25
Municipal Drug & Alcohol Alliance - Local Share - 2019			2,873.00	2,873.00			-
Recreation for Individuals with Disabilities - ROID 2018	20,000.00					20,000.00	-
Recreation for Individuals with Disabilities - ROID 2018 Local	4,000.00					4,000.00	-
Click it or Ticket - 2017	831.91			831.91			-
PAGE TOTALS	186,176.16	33,902.18	51,866.71	52,448.97	-	36,284.22	183,211.86

Sheet 11.1

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations: Budget	Transferred from 2019 Budget Appropriations: Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	186,176.16	33,902.18	51,866.71	52,448.97	-	36,284.22	183,211.86
Body Armor Replacement Program - 2015	3,530.99						3,530.99
Body Armor Replacement Program - 2016	3,306.95						3,306.95
Body Armor Replacement Program - 2017	3,392.42						3,392.42
Body Armor Replacement Program - 2019		3,775.95					3,775.95
CDBG - 2013	27,395.00						27,395.00
CDBG - 2014	60,850.05			46,425.00			14,425.05
CDBG - 2015	19,772.00						19,772.00
CDBG - 2016	15,500.00						15,500.00
CDBG - 2017	16,014.25			15,996.37			17.88
CDBG - 2019		46,435.00		18,786.93			27,648.07
Bulletproof Vest Program - 2016	7,586.31						7,586.31
Bulletproof Vest Program - 2016 Match	7,586.31						7,586.31
Bulletproof Vest Program - 2018	3,000.52						3,000.52
Bulletproof Vest Program - 2018 Match	3,000.52						3,000.52
Bulletproof Vest Program - 2019			7,514.10				7,514.10
Bulletproof Vest Program - 2019 Match			7,514.10				7,514.10
Click it or Ticket - 2019			4,703.52	3,953.09			750.43
							-
PAGE TOTALS	357,111.48	84,113.13	71,598.43	137,610.36	-	36,284.22	338,928.46

Sheet 11.2

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations: Budget	Transferred from 2019 Budget Appropriations: Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	357,111.48	84,113.13	71,598.43	137,610.36	-	36,284.22	338,928.46
Shaping Healthy Communities - 2018	238.28						238.28
Pedestrian Safety Grant - 2017	126.92						126.92
Pedestrian Safety Grant - 2018	14,740.00			11,621.88			3,118.12
Drunk Driving Enforcement Fund - 2017	3,527.67			1,100.00			2,427.67
Drunk Driving Enforcement Fund - 2018	10,403.38						10,403.38
Drunk Driving Enforcement Fund - 2019			7,280.79				7,280.79
Distracted Driving Statewide - 2018	20,949.94			19,585.44			1,364.50
Intoxicated Driving Statewide - 2018	32,523.17			10,008.25			22,514.92
Shaping NJ Healthy Communities - 2019		10,000.00					10,000.00
Drive Sober or Get Pulled Over - 2017	1,911.15					1,911.15	-
Drive Sober or Get Pulled Over - 2018	5,405.00			1,375.00			4,030.00
Drive Sober or Get Pulled Over - 2019			5,480.60				5,480.60
Body Armor Replacement Program - 2011	715.00						715.00
Body Armor Replacement Program - 2012	169.59						169.59
Body Armor Replacement Program - 2013	1,467.39						1,467.39
Safe and Secure Communities Program - 2019			60,000.00	60,000.00			-
Safe and Secure Communities Program - 2019 Match SW	-		152,701.00	152,701.00			-
Safe and Secure Communities Program - 2019 Match OE			115,974.00	115,974.00			-
PAGE TOTALS	449,288.97	94,113.13	413,034.82	509,975.93	-	38,195.37	408,265.62

Sheet 11
Totals

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	449,288.97	94,113.13	413,034.82	509,975.93	-	38,195.37	408,265.62
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TOTALS	449,288.97	94,113.13	413,034.82	509,975.93	-	38,195.37	408,265.62

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	-	-	-	-	-	-
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TOTALS	-	-	-	-	-	-

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85002-00	xxxxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxxx	
Paid			xxxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003-00	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	85004-00		xxxxxxxxxx
		-	-

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

\# Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance - January 1, 2019	85045-00	xxxxxxxxxxx	
2019 Levy	81105-00	xxxxxxxxxxx	454,881.88
Added and Omitted			343.25
Interest Earned		xxxxxxxxxxx	
Expenditures		455,225.13	xxxxxxxxxx
Balance - December 31, 2019	85046-00		xxxxxxxxxx
		455,225.13	455,225.13

\# Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85032-00	xxxxxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxxxx	68,557,882.00
Paid		68,557,882.00	xxxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85033-00	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020)	85034-00		xxxxxxxxxx
		68,557,882.00	68,557,882.00

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85042-00	xxxxxxxxxxxx	
Levy School Year July 1, 2019 - June 30, 2020		xxxxxxxxxxxx	
Levy Calendar Year 2019		xxxxxxxxxxxx	
Paid			xxxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxxxx	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		xxxxxxxxxxx	xxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxxx	-
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxxx	155,221.83
2019 Levy :		xxxxxxxxxxx	xxxxxxxxxx
General County	80003-03	xxxxxxxxxxx	16,760,964.09
County Library	80003-04	xxxxxxxxxxx	
County Health		xxxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxxx	1,407,337.83
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxxx	14,880.21
Paid		18,323,523.75	xxxxxxxxxx
Balance - December 31, 2019		xxxxxxxxxxx	xxxxxxxxxx
County Taxes			xxxxxxxxxx
Due County for Added and Omitted Taxes		14,880.21	xxxxxxxxxx
		18,338,403.96	18,338,403.96

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance - January 1, 2019	80003-06		xxxxxxxxxxx	
2019 Levy: (List Each Type of District Tax Separately - see Footnote)			xxxxxxxxxxx	xxxxxxxxxx
Fire -	81108-00	1,848,000.00	xxxxxxxxxxx	xxxxxxxxxx
Sewer -	81111-00		xxxxxxxxxxx	xxxxxxxxxx
Water -	81112-00		xxxxxxxxxxx	xxxxxxxxxx
Garbage -	81109-00		xxxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxx
Total 2019 Levy	80003-07		xxxxxxxxxxx	1,848,000.00
Paid	80003-08		1,848,000.00	xxxxxxxxxx
Balance - December 31, 2019	80003-09		-	xxxxxxxxxx
			1,848,000.00	1,848,000.00

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-	2,864,000.00	2,864,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget		8,833,069.63	10,068,003.14	1,234,933.51
Added by N.J.S. 40A:4-87 (List on 17a)		133,972.72	133,972.72	-
				-
				-
Total Miscellaneous Revenue Anticipated	80103-	8,967,042.35	10,201,975.86	1,234,933.51
Receipts from Delinquent Taxes	80104-	800,000.00	1,026,735.50	226,735.50
Amount to be Raised by Taxation:		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	15,768,265.91	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	80106-	-	xxxxxxxxx	xxxxxxxxx
(c) Minimum Library Tax	80121-	1,570,578.59	xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	80107-	17,338,844.50	17,759,422.72	420,578.22
		29,969,886.85	31,852,134.08	1,882,247.23

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxx	106,099,368.73
Amount to be Raised by Taxation		xxxxxxxxx	xxxxxxxxx
Local District School Tax	80109-00	-	xxxxxxxxx
Regional School Tax	80119-00	68,557,882.00	xxxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxxx
County Taxes	80111-00	18,168,301.92	xxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	14,880.21	xxxxxxxxx
Special District Taxes	80113-00	1,848,000.00	xxxxxxxxx
Municipal Open Space Tax	80120-00	454,881.88	xxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxx	704,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	17,759,422.72	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxx	
		106,803,368.73	106,803,368.73

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

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
Drunk Driving Enforcement Fund	7,280.79	7,280.79	-
Municipal Alcohol Education/Rehabilitation Program	1,125.25	1,125.25	-
Clean Communities Program	47,868.46	47,868.46	-
Safe and Secure Communities Program	60,000.00	60,000.00	-
Drive Sober or Get Pulled Over	5,480.60	5,480.60	-
Click it or Ticket	4,703.52	4,703.52	-
Bulletproof Vest Grant	7,514.10	7,514.10	-
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PAGE TOTALS	133,972.72	133,972.72	-

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

CFO Signature: gmayers@plainsboronj.com

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	133,972.72	133,972.72	-
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PAGE TOTALS	133,972.72	133,972.72	-

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

CFO Signature: gmayers@plainsboronj.com

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	133,972.72	133,972.72	-
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PAGE TOTALS	133,972.72	133,972.72	-

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

CFO Signature: gmayers@plainsboronj.com

Sheet 17a.2

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	133,972.72	133,972.72	-
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PAGE TOTALS	133,972.72	133,972.72	-

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

CFO Signature: gmayers@plaisnboronj.com

STATEMENT OF GENERAL BUDGET REVENUES 2019
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	133,972.72	133,972.72	-
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TOTALS	133,972.72	133,972.72	-

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

CFO Signature: gmayers@plainsboronj.com

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted			80012-01	29,835,914.13
2019 Budget - Added by N.J.S. 40A:4-87			80012-02	133,972.72
Appropriated for 2019 (Budget Statement Item 9)			80012-03	29,969,886.85
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)			80012-04	
Total General Appropriations (Budget Statement Item 9)			80012-05	29,969,886.85
Add: Overexpenditures (see footnote)			80012-06	
Total Appropriations and Overexpenditures			80012-07	29,969,886.85
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	26,928,151.50		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	704,000.00		
Reserved	80012-10	2,337,734.85		
Total Expenditures			80012-11	29,969,886.35
Unexpended Balances Canceled (see footnote)			80012-12	0.50

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)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2019 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxx	1,234,933.51
Delinquent Tax Collections	80013-02	xxxxxxxxx	226,735.50
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	420,578.22
Unexpended Balances of 2019 Budget Appropriations	80013-04	xxxxxxxxx	0.50
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	1,116,852.12
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxx	
Unexpended Balances of 2018 Appropriation Reserves	80013-05	xxxxxxxxx	1,400,356.66
Prior Years Interfunds Returned in 2019	80013-06	xxxxxxxxx	
Appropriated Grant Funds Cancelled		xxxxxxxxx	38,195.37
		xxxxxxxxx	
		xxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance - January 1, 2019	80013-07	-	xxxxxxxxx
Balance - December 31, 2019	80013-08	xxxxxxxxx	-
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	-	xxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxx
Refund of Prior Year's Revenue		343.25	xxxxxxxxx
Required Collection on Current Taxes	80013-11	-	xxxxxxxxx
Interfund Advances Originating in 2019	80013-12		xxxxxxxxx
Police Services Advanced		139,668.60	xxxxxxxxx
Library Services Advanced		2,713.38	xxxxxxxxx
Grants Receivable Cancelled		22,508.60	
Refund of Prior Year's Revenue		250.00	-
			xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,272,168.05	xxxxxxxxx
		4,437,651.88	4,437,651.88

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Sale of Municipal Assets	$ 259.88
Bid Specifications	1,200.00
Cobra	-
Prior Year Budget Refunds	43,281.50
Return Check Fees	60.00
Extra Duty Administrative Fees	3,580.00
Planning and Zoning Services	29,936.21
DMV Inspection Refunds	13,021.00
Recycling from Bulk Waste Days	1,772.76
Seniors and Vets 2% Administration Fee	845.00
Tax Sale Fees	1,331.37
Tax Revenue Miscellaneous	745.00
Variances	-
Recreation Miscellaneous	125.00
CHOP Fees	250,000.00
Certified Fees	71,430.00
Raffle/Peddler's Fees	2,985.00
Road Opening Fees	650.00
Sundry	12,810.11
Escrow Cancellations	681,389.29
	-
Community Garden Fees	1,250.00
Assessment Search Fee	150.00
Zoning and Code Books and Maps	30.00
Miscellaneous	-
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,116,852.12

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	1,116,852.12
Page Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,116,852.12

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	1,116,852.12
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,116,852.12

SURPLUS - CURRENT FUND
YEAR - 2019

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxxx	4,239,523.60
2.		xxxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxxx	4,272,168.05
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	2,864,000.00	xxxxxxxxx
5. Amount Appropriated in 2019 Budget - with Prior Written-Consent of Director of Local Government Services	80014-04	-	xxxxxxxxx
6.			xxxxxxxxx
7. Balance - December 31, 2019	80014-05	5,647,691.65	xxxxxxxxx
		8,511,691.65	8,511,691.65

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

Cash	80014-06		10,214,646.21
Investments	80014-07		
Sub Total			10,214,646.21
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		4,569,587.45
Cash Surplus	80014-09		5,645,058.76
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	2,632.89	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		2,632.89
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		5,647,691.65

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) #			82101-00	$ 104,178,937.97
	or				
	(Abstract of Ratables)			82113-00	$
2.	Amount of Levy Special District Taxes			82102-00	$ 1,848,000.00
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	$ 530,995.17
5a.	Subtotal 2019 Levy	$ 106,557,933.14			
5b.	Reductions due to tax appeals **	$			
5c.	Total 2019 Tax Levy			82106-00	$ 106,557,933.14
6.	Transferred to Tax Title Liens			82107-00	$ 435.06
7.	Transferred to Foreclosed Property			82108-00	$
8.	Remitted, Abated or Canceled			82108-00	$ 9,954.99
9.	Discount Allowed			82108-00	$
10.	Collected in Cash: In 2018	82121-00	$ 475,317.20		
	In 2019 *	82122-00	$ 105,292,030.33		
	Homestead Benefit Credit		$ 290,771.20		
	State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 41,250.00		
	Total To Line 14	82111-00	$ 106,099,368.73		
11.	Total Credits				$ 106,109,758.78
12.	Amount Outstanding December 31, 2019			82120-00	$ 448,174.36

13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is **99.56%**
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	$ 106,099,368.73
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
To Current Taxes Realized in Cash (Sheet 17)	$ 106,099,368.73

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)	$ 106,099,368.73
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	$ 106,099,368.73
Line 5c (sheet 22) Total 2019 Tax Levy	$ 106,557,933.14
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.57%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	$ 106,099,368.73
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	$ 106,099,368.73
Line 5c (sheet 22) Total 2019 Tax Levy	$ 106,557,933.14
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.57%

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

	Debit	Credit
1. Balance - January 1, 2019	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	4,882.89	xxxxxxxxx
Due To State of New Jersey	xxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	6,000.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings	33,750.00	xxxxxxxxx
4. Deductions Allowed By Tax Collector	1,500.00	xxxxxxxxx
5. Deductions Allowed By Tax Collector 2018 Taxes	-	
6. Deductions Disallowed 2018	-	250.00
7. Deductions Disallowed By Tax Collector	xxxxxxxxx	-
8. Deductions Disallowed By Tax Collector Prior Taxes	xxxxxxxxx	
9. Received in Cash from State	xxxxxxxxx	43,250.00
10.		
11.		
12. Balance - December 31, 2019	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	xxxxxxxxx	2,632.89
Due To State of New Jersey	-	xxxxxxxxx
	46,132.89	46,132.89

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

Line 2	6,000.00
Line 3	33,750.00
Line 4	1,500.00
Sub - Total	41,250.00
Less: Line 7	-
To Item 10, Sheet 22	41,250.00

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

		Debit	Credit
Balance - January 1, 2019		xxxxxxxxxx	766,090.58
Taxes Pending Appeals	766,090.58	xxxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxx
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
2019 Current Fund Budget Appropriation			570,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		136,985.39	xxxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxx
Balance - December 31, 2019		1,199,105.19	xxxxxxxxx
Taxes Pending Appeals*	1,199,105.19	xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
		1,336,090.58	1,336,090.58

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2019

jfaasen@plainsboronj.com
Signature of Tax Collector

T8193
License #

2/7/2020
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			1,035,532.07	xxxxxxxxx
A. Taxes	83102-00	1,033,584.23	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83103-00	1,947.84	xxxxxxxxx	xxxxxxxxx
2. Canceled:			xxxxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxx	xxxxxxxxx
A. Taxes		83108-00	xxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxx	
4. Added Taxes		83110-00	250.00	xxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			xxxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxx	(1) 105.68
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 105.68	xxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxx	1,035,782.07
8. Totals			1,035,887.75	1,035,887.75
9. Balance Brought Down			1,035,782.07	xxxxxxxxx
10. Collected:			xxxxxxxxx	1,026,735.50
A. Taxes	83116-00	1,026,735.50	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2019 Tax Sale		83118-00	128.81	xxxxxxxxx
12. 2019 Taxes Transferred to Liens		83119-00	435.06	xxxxxxxxx
13. 2019 Taxes		83123-00	448,174.36	xxxxxxxxx
14. Balance - December 31, 2019			xxxxxxxxx	457,784.80
A. Taxes	83121-00	455,167.41	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83122-00	2,617.39	xxxxxxxxx	xxxxxxxxx
15. Totals			1,484,520.30	1,484,520.30

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **99.13%**

17. Item No. 14 multiplied by percentage shown above is **453,802.07** 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	7,600.00	xxxxxxxxx
2. Foreclosed or Deeded in 2019		xxxxxxxxx	xxxxxxxxx
3. Tax Title Liens	84103-00	-	xxxxxxxxx
4. Taxes Receivable	84104-00	-	xxxxxxxxx
5A.	84102-00		xxxxxxxxx
5B.	84105-00	xxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxx	
8. Sales		xxxxxxxxx	xxxxxxxxx
9. Cash *	84109-00	xxxxxxxxx	
10. Contract	84110-00	xxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxx
14. Balance - December 31, 2019	84114-00	xxxxxxxxx	7,600.00
		7,600.00	7,600.00

CONTRACT SALES

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

MORTGAGE SALES

		Debit	Credit
20. Balance - January 1, 2019	84120-00		xxxxxxxxx
21. 2019 Sales from Foreclosed Property	84121-00		xxxxxxxxx
22. Collected*	84122-00	xxxxxxxxx	
23.	84123-00	xxxxxxxxx	
24. Balance - December 31, 2019	84124-00	xxxxxxxxx	-
		-	-

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.)

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

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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 in the column 'Balance Dec. 31, 2019 must be entered here and then raised in the 2020 budget.

Sheet 29

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

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. 40A:4-55.13 et seq. and are recorded on this page

Chief Financial Officer

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

Sheet 30

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	xxxxxxxxx	33,870,000.00	
Issued	80033-02	xxxxxxxxx		
Paid	80033-03	4,245,000.00	xxxxxxxxx	
Outstanding - December 31, 2019	80033-04	29,625,000.00	xxxxxxxxx	
		33,870,000.00	33,870,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	$ 4,455,000.00
2020 Interest on Bonds*		80033-06	$ 972,070.00	

ASSESSMENT SERIAL BONDS

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-07	xxxxxxxxx	4,150,000.00	
Issued	80033-08	xxxxxxxxx		
Paid	80033-09	550,000.00	xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	3,600,000.00	xxxxxxxxx	
		4,150,000.00	4,150,000.00	
2020 Bond Maturities - Assessment Bonds			80033-11	$ 550,000.00
2020 Interest on Bonds*		80033-12	$ 123,312.50	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	$ 1,095,382.50

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
Total	-	-		
	80033-14	80033-15		

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

_______________ LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	-	xxxxxxxxx	
		-	-	
2020 Loan Maturities			80033-05	$
2020 Interest on Loans			80033-06	$
Total 2020 Debt Service for		Loan	80033-13	$ -

_______________ LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-07	xxxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxx	
		-	-	
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	xxxxxxxxx		
Paid	80034-02		xxxxxxxxx	
Outstanding - December 31, 2019	80034-03	-	xxxxxxxxx	
		-	-	
2020 Bond Maturities - Term Bonds		80034-04	$	
2020 Interest on Bonds		80034-05	$	

TYPE I SCHOOL SERIAL BONDS

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80034-06	xxxxxxxxx		
Issued	80034-07	xxxxxxxxx		
Paid	80034-08		xxxxxxxxx	
Outstanding - December 31, 2019	80034-09	-	xxxxxxxxx	
		-	-	
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.			$	$
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 Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Page Totals	-		-			-	-	
						80051-01	80051-02	

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

Memo: Type 1 School Notes should be separately listed and totaled.

* "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.

Sheet 34

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.								
Total			-	-		-	-	
						80051-01	80051-02	

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

Sheet 34a

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-
		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	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
Various Capital Improvements 10-17	694,007.38				2,724.97	691,282.41		
Various Capital Improvements 11-06	487,962.91						487,962.91	
Various Capital Improvements 12-09	206,001.66				30,000.00		176,001.66	
Various Capital Improvements 13-09	667,684.67						667,684.67	
Various Capital Improvements 14-03	688,363.07	529.00			35,787.00		652,576.07	529.00
Various Capital Improvements 15-06	1,108,653.27			30,642.22	77,860.95		1,061,434.54	
Various Capital Improvements 16-09	771,218.66			75,993.53	13,137.00		834,075.19	
Various Capital Improvements 17-05	479,006.99	900.00		175,299.99	19,573.93		634,733.05	900.00
Various Capital Improvements 18-06		875,986.42		288,163.36	546,770.88			617,378.90
Various Capital Improvements 19-04			3,851,000.00		3,354,484.23			496,515.77
Page Total	5,102,898.61	877,415.42	3,851,000.00	570,099.10	4,080,338.96	691,282.41	4,514,468.09	1,115,323.67

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

Sheet 35

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
PREVIOUS PAGE TOTALS	5,102,898.61	877,415.42	3,851,000.00	570,099.10	4,080,338.96	691,282.41	4,514,468.09	1,115,323.67
PAGE TOTALS	5,102,898.61	877,415.42	3,851,000.00	570,099.10	4,080,338.96	691,282.41	4,514,468.09	1,115,323.67

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

Sheet 35a

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
PREVIOUS PAGE TOTALS	5,102,898.61	877,415.42	3,851,000.00	570,099.10	4,080,338.96	691,282.41	4,514,468.09	1,115,323.67
GRAND TOTALS	5,102,898.61	877,415.42	3,851,000.00	570,099.10	4,080,338.96	691,282.41	4,514,468.09	1,115,323.67

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

Sheet 35a.Totals

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2019	80031-01	xxxxxxxxx	498,971.16
Received from 2019 Budget Appropriation *	80031-02	xxxxxxxxx	165,000.00
		xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	149,550.00	xxxxxxxxx
			xxxxxxxxx
Balance - December 31, 2019	80031-05	514,421.16	xxxxxxxxx
		663,971.16	663,971.16

*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	xxxxxxxxx	
Received from 2019 Budget Appropriation *	80030-02	xxxxxxxxx	
Received from 2019 Emergency Appropriation *	80030-03	xxxxxxxxx	
			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80030-04	-	xxxxxxxxx
			xxxxxxxxx
Balance - December 31, 2019	80030-05	-	xxxxxxxxx
		-	-

*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
Ord. # 19-04 Various Capital Impr.	3,851,000.00	2,841,450.00	149,550.00	860,000.00
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
Total 80032-00	3,851,000.00	2,841,450.00	149,550.00	860,000.00

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	xxxxxxxxx	2,266,823.75
Premium on Sale of Bonds		xxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxx
Appropriated to 2019 Budget Revenue	80029-03	560,000.00	xxxxxxxxx
Balance - December 31, 2019	80030-04	1,706,823.75	xxxxxxxxx
		2,266,823.75	2,266,823.75

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 $ 106,557,933.14
2. Amount of Item 1 Collected in 2019 (*) $ 106,099,368.73
3. Seventy (70) percent of Item 1 $ 74,590,553.20

(*) 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 -- $ = $
3. Cash Deficit 2019 $
4. 4% of 2019 Tax Levy for all purposes: Levy -- $ = $

E.

Unpaid	2018	2019	Total
1. State Taxes	$	$	$ -
2. County Taxes	$	$ 14,880.21	$ 14,880.21
3. Amounts due Special Districts	$	$ -	$ -
4. Amount due School Districts for School Tax	$	$ -	$ -