

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 19,980
 NET VALUATION TAXABLE 2022 1,312,228,355
 MUNICODE 0319

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2023
MUNICIPALITIES - FEBRUARY 10, 2023

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

TOWNSHIP of MAPLE SHADE, County of BURLINGTON

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 amckendry@mapleshade.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, Adriane McKendry, am the Chief Financial Officer, License # N0614, of the TOWNSHIP of MAPLE SHADE, County of BURLINGTON and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 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, 2022.

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

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 **MAPLE SHADE** as of as of December 31, 2022 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2022 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:

None

Todd R. Saler
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Certified by me

Voorhees, New Jersey 08043
(Address)

this 14th day February, 2023

(856) 782-2889
(Phone Number)

(856) 435-0440
(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 2023.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

Municipality:	TOWNSHIP OF MAPLE SHADE
Chief Financial Officer:	Adriane McKendry
Signature:	amckendry@mapleshade.com
Certificate #:	N0614
Date:	2/16/2023

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 MAPLE SHADE
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

21-6000827
Fed I.D. #

TOWNSHIP OF MAPLE SHADE
Municipality

BURLINGTON
County

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

Fiscal Year Ending: December 31, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>600,957.74</u>	\$ <u>559,367.56</u>	\$ <u>4,240.18</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 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.

amckendry@mapleshade.com
Signature of Chief Financial Officer

2/16/2023
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 MAPLE SHADE, County of BURLINGTON during the year 2022 and that sheets 40 to 68 are unnecessary.

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

Name

Title

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,316,062,050.00

lrogers@mapleshade.com
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF MAPLE SHADE
MUNICIPALITY

BURLINGTON
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2022**

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

Title of Account	Debit	Credit
CASH	13,641,938.45	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-	43,618.60
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	107.77	
CURRENT	386,924.99	
SUBTOTAL	387,032.76	
TAX TITLE LIENS RECEIVABLE	285,109.13	
PROPERTY ACQUIRED FOR TAXES	36,649.50	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
OTHER ACCOUNTS RECEIVABLE	10,920.00	
DUE ANIMAL CONTROL FUND	2,384.20	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	14,364,034.04	43,618.60

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2022**

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	14,364,034.04	43,618.60
APPROPRIATION RESERVES		1,932,071.38
ENCUMBRANCES PAYABLE		282,663.47
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		16,175.91
PREPAID TAXES		779,791.59
ACCOUNTS PAYABLE		191,788.73
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		3,374.00
LOCAL SCHOOL TAX PAYABLE		1,130,600.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		11,183.91
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		177,760.78
RESERVE FOR MUNICIPAL RELIEF AID		89,182.08
DUE TO TRUST OTHER FUND		583.72
RESERVE FOR REVALUATION		166,177.95
PAGE TOTAL	14,364,034.04	4,824,972.12

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

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D) AS AT DECEMBER 31, 2022

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 3a	14,364,034.04	4,824,972.12
SUBTOTAL	14,364,034.04	4,824,972.12 "C"
RESERVE FOR RECEIVABLES		722,095.59
DEFERRED SCHOOL TAX	13,827,678.00	
DEFERRED SCHOOL TAX PAYABLE		13,827,678.00
FUND BALANCE		8,816,966.33
TOTALS	28,191,712.04	28,191,712.04

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	985,705.86	
GRANTS RECEIVABLE	540,072.37	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		414,222.07
APPROPRIATED RESERVES		1,108,961.19
UNAPPROPRIATED RESERVES		2,594.97
TOTALS	1,525,778.23	1,525,778.23

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022**

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	10,338.00	
DUE TO - CURRENT FUND		2,384.20
DUE TO STATE OF NJ		4.80
RESERVE FOR ANIMAL CONTROL TRUST FUND		7,949.00
FUND TOTALS	10,338.00	10,338.00
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
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, 2022

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	2,897,782.79	
OTHER ACCOUNTS RECEIVABLE	11,975.70	
DUE CURRENT FUND	583.72	
OTHER TRUST FUNDS PAGE TOTAL	2,910,342.21	-

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	2,910,342.21	-
OTHER TRUST FUNDS (continued)		
DUE CURRENT FUND		
PAYROLL DEDUCTIONS PAYABLE		56,426.54
RESERVES FOR:		
PREMIUMS RECEIVED AT TAX SALES		1,209,900.00
DEPOSITS FOR REDEMPTION OF TAX SALE CERTS		8.86
ACCUMULATED LEAVE		126,138.59
ADVISORY BOARD		31,104.77
COAH DEVELOPMENT FEES		214,199.59
ESCROW DEPOSITS		546,496.84
FEDERAL ASSET FORFEITURE		18,673.86
MAPLE SHADE LIBRARY DONATIONS		1,351.18
MUNICIPAL ALLIANCE		1,181.68
MUNICIPAL APARTMENT/CONDOMINIUM COLLECTION		245,443.67
MUNICIPAL LAW ENFORCEMENT EXPENDITURES		31,406.81
NEW JERSEY STATE UNEMPLOYMENT		80,090.72
PARKING OFFENSES ADJUDICATION ACT		697.84
PLAYGROUND IMPROVEMENTS		4,579.48
POLICE EQUIPMENT		7,541.72
POLICE OUTSIDE SERVICE DEPOSITS		18,319.70
POLICE UNCLAIMED MONIES		1,152.73
PUBLIC DEFENDER FEES		4,629.47
RECREATION BUS SERVICES		1.21
RECREATION TRUST		5,677.71
ROAD OPENINGS		29,930.07
SIDEWALK ASSESSMENT		86,425.31
STORM RECOVERY		140,000.00
TREE PLANTING		37,247.02
UNIFORM FIRE SAFETY PENALTIES		7,604.49
WAR MEMORIAL IMPROVEMENTS		1,058.35
WASTE DISPOSAL DEPOSITS		3,054.00
TOTALS	2,910,342.21	2,910,342.21

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022**

Title of Account	Debit	Credit
Previous Totals	2,910,342.21	2,910,342.21
OTHER TRUST FUNDS (continued)		
TOTALS	2,910,342.21	2,910,342.21

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2022</u>
Premiums Received at Tax Sale	1,174,900.00	476,900.00	441,900.00	1,209,900.00
Tax Title Lien Redemption	203.36	426,212.07	426,406.57	8.86
Accumulated Leave	32,471.46	118,020.35	24,353.22	126,138.59
Advisory Board	300.00	30,804.77	-	31,104.77
COAH Development Fees	258,386.21	813.38	45,000.00	214,199.59
Escrow Deposits	472,349.29	304,985.72	230,838.17	546,496.84
Federal Asset Forfeiture	71,139.83	70.95	52,536.92	18,673.86
Maple Shade Library Donations	7,804.65	5.28	6,458.75	1,351.18
Municipal Alliance	772.00	409.68	-	1,181.68
MACCS	98,971.99	4,505,676.37	4,359,204.69	245,443.67
Municipal Law Enforcement	60,426.33	10,403.84	39,423.36	31,406.81
Unemployment Compensation	77,689.13	9,897.80	7,496.21	80,090.72
Parking Offenses Adjudication Act	685.49	12.35	-	697.84
Playground Improvements	4,579.48	-	-	4,579.48
Police Equipment	9,427.98	9,328.71	11,214.97	7,541.72
Police Outside Service Deposits	11,883.37	227,930.73	221,494.40	18,319.70
Police Unclaimed Monies	900.68	252.05	-	1,152.73
Public Defender Fees	2,864.47	1,765.00	-	4,629.47
Recreation Bus Services	1.21	-	-	1.21
Recreation Trust	4,044.24	13,818.86	12,185.39	5,677.71
Road Openings	27,266.23	5,300.00	2,636.16	29,930.07
Sidewalk Assessment	86,132.84	292.47	-	86,425.31
Storm Recovery	65,000.00	75,000.00	-	140,000.00
Tree Planting	59,753.98	137.29	22,644.25	37,247.02
Uniform Fire Safety Penalties	7,578.77	25.72	-	7,604.49
War Memorial Improvements	1,058.35	-	-	1,058.35
Waste Disposal Deposits	3,054.00	-	-	3,054.00
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PAGE TOTAL	\$ 2,539,645.34	\$ 6,218,063.39	\$ 5,903,793.06	\$ 2,853,915.67

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	<u>Amount Dec. 31, 2021 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2022</u>
PREVIOUS PAGE TOTAL	2,539,645.34	6,218,063.39	5,903,793.06	2,853,915.67
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PAGE TOTAL	\$ 2,539,645.34	\$ 6,218,063.39	\$ 5,903,793.06	\$ 2,853,915.67

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, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		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
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	30,991,597.71	2,604,000.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		19,460,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		269,737.23
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		3,143,835.55
UNFUNDED		2,604,000.00
ENCUMBRANCES PAYABLE		2,315,624.69
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		113,878.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		480,522.24
	30,991,597.71	30,991,597.71

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	390,295.82	13,735,135.37	483,492.74	13,641,938.45
Grant Fund		985,705.86		985,705.86
Trust - Animal Control		10,338.00		10,338.00
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	250.00	3,342,835.47	445,302.68	2,897,782.79
Trust - Arts and Culture				-
General Capital		5,590,502.30	372,016.82	5,218,485.48
				-
UTILITIES:				
Water/ Sewer Operating Fund	7,100.87	2,468,342.09		2,475,442.96
Water/ Sewer Capital Fund		7,038,405.02		7,038,405.02
				-
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Total	397,646.69	33,171,264.11	1,300,812.24	32,268,098.56

* 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, 2022.

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, 2022.

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: amckendry@mapleshade.com

Title: Chief Financial Officer

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
Federal Grants:						-
Bulletproof Vest Program	4,356.00		4,356.00	6,624.70		6,624.70
American Rescue Pan			966,928.11	966,928.11		-
Safe Routes to School Program	381,309.48		139,171.82	143,502.31		385,639.97
						-
						-
State Grants:						-
Clean Communities Grant			40,092.66	40,092.66		-
Municipal Drug Alliance Program	9,000.00			9,000.00		18,000.00
Body Armor Replacement Grant			2,594.97	2,594.97		-
Recycling Tonnage Grant			26,731.14	26,731.14		-
Body-Worn Camera Grant Program	81,316.20					81,316.20
Operation Helping Hand Program				10,000.00		10,000.00
NJDOT Safe Corridor Program				22,504.00		22,504.00
NJ Urban and Community Forestry Grant				10,987.50		10,987.50
Local Grants:						-
Sustainable Jersey Small Grants Program	5,000.00					5,000.00
National Opioid Settlement Proceeds			21,742.89	21,742.89		-
						-
PAGE TOTALS	480,981.68	-	1,201,617.59	1,260,708.28	-	540,072.37

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	480,981.68	-	1,201,617.59	1,260,708.28	-	540,072.37
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						-
						-
PAGE TOTALS	480,981.68	-	1,201,617.59	1,260,708.28	-	540,072.37

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	480,981.68	-	1,201,617.59	1,260,708.28	-	540,072.37
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						-
TOTALS	480,981.68	-	1,201,617.59	1,260,708.28	-	540,072.37

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Federal Grants:							-
Bulletproof Vest Program		6,624.70		4,240.18			2,384.52
Safe Routes to School Program	283,024.60		143,502.31	375,912.92	770.61		51,384.60
American Rescue Plan			966,928.11				966,928.11
							-
State Grants:							-
Drunk Driving Enforcement Grant	12,895.43			2,510.82			10,384.61
Clean Communities Grant	64,744.72		40,092.66	70,089.33	1,500.00		36,248.05
Municipal Drug Alliance Program	11,250.00	11,250.00		13,704.62			8,795.38
Alcohol Education and Rehabilitation Fund	511.31						511.31
Body Armor Replacement Grant		1,843.59		1,843.59			-
Recycling Tonnage Grant	37,085.52	26,731.14		67,403.09	4,151.40		564.97
Body-Worn Camera Grant Program	85,746.12			85,746.12			-
New Jersey Transportation Trust Fund Authority Act				11.03	11.03		-
Operation Helping Hand Program			10,000.00				10,000.00
NJDOT Safe Corridor Program			22,504.00	22,504.00			-
NJ Urban and Community Forestry Grant		13,734.50		13,734.50			-
							-
							-
PAGE TOTALS	495,257.70	60,183.93	1,183,027.08	657,700.20	6,433.04	-	1,087,201.55

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	495,257.70	60,183.93	1,183,027.08	657,700.20	6,433.04	-	1,087,201.55
Local Grants							-
Sustainable Jersey Small Grants Program	16.75						16.75
National Opioid Settlement Proceeds			21,742.89				21,742.89
							-
							-
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							-
PAGE TOTALS	495,274.45	60,183.93	1,204,769.97	657,700.20	6,433.04	-	1,108,961.19

Sheet
11.1

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	495,274.45	60,183.93	1,204,769.97	657,700.20	6,433.04	-	1,108,961.19
							-
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							-
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							-
PAGE TOTALS	495,274.45	60,183.93	1,204,769.97	657,700.20	6,433.04	-	1,108,961.19

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	495,274.45	60,183.93	1,204,769.97	657,700.20	6,433.04	-	1,108,961.19
							-
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							-
							-
TOTALS	495,274.45	60,183.93	1,204,769.97	657,700.20	6,433.04	-	1,108,961.19

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Federal Grants:						-
Bulletproof Vest Program		6,624.70			6,624.70	-
Safe Routes to School Program			143,502.31		143,502.31	-
American Rescue Plan			966,928.11		966,928.11	-
State Grants:						-
Clean Communities Grant			40,092.66		40,092.66	-
Municipal Drug Alliance Program		9,000.00			9,000.00	-
Body Armor Replacement Grant	1,843.59	1,843.59			2,594.97	2,594.97
Recycling Tonnage Grant		26,731.14			26,731.14	-
Operation Helping Hand Program			10,000.00		10,000.00	-
NJDOT Safe Corridor Program			22,504.00		22,504.00	-
NJ Urban and Community Forestry Grant		10,987.50			10,987.50	-
Local Grants:						-
National Opioid Settlement Proceeds			21,742.89		21,742.89	-
						-
						-
						-
						-
TOTALS	1,843.59	55,186.93	1,204,769.97	-	1,260,708.28	2,594.97

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	945,128.00
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	13,827,678.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	29,890,296.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	29,704,824.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,130,600.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	13,827,678.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	44,663,102.00	44,663,102.00

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	
Levy Calendar Year 2022	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	
Levy Calendar Year 2022	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	18,026.75
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	5,003,444.80
County Library	XXXXXXXXXX	444,989.22
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	388,070.66
Due County for Added and Omitted Taxes	XXXXXXXXXX	11,183.91
Paid	5,854,531.43	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	11,183.91	XXXXXXXXXX
	5,865,715.34	5,865,715.34

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2022 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

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

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	4,200,000.00	4,200,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,814,874.13	2,874,123.36	59,249.23
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,204,769.97	1,204,769.97	-
			-
			-
Total Miscellaneous Revenue Anticipated	4,019,644.10	4,078,893.33	59,249.23
Receipts from Delinquent Taxes	350,000.00	390,562.40	40,562.40
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	11,891,153.87	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	11,891,153.87	12,802,088.00	910,934.13
	20,460,797.97	21,471,543.73	1,010,745.76

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	47,274,349.22
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	29,890,296.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	5,836,504.68	xxxxxxxxxx
Due County for Added and Omitted Taxes	11,183.91	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,265,723.37
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	12,802,088.00	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*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.	48,540,072.59	48,540,072.59

STATEMENT OF GENERAL BUDGET REVENUES 2022 (Continued)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities Program	40,092.66	40,092.66	-
National Opioid Settlement Proceeds	21,742.89	21,742.89	-
Operation Helping Hand Program	10,000.00	10,000.00	-
American Rescue Plan Act	966,928.11	966,928.11	-
Safe Routes to Schools Program	143,502.31	143,502.31	-
Highway Safety Fund Grant - Safe Corridors	22,504.00	22,504.00	-
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PAGE TOTALS	1,204,769.97	1,204,769.97	-

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: amckendry@mapleshade.com

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted	19,256,028.00
2022 Budget - Added by N.J.S.A. 40A:4-87	1,204,769.97
Appropriated for 2022 (Budget Statement Item 9)	20,460,797.97
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	20,460,797.97
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	20,460,797.97
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	17,198,946.53
Paid or Charged - Reserve for Uncollected Taxes	1,265,723.37
Reserved	1,932,071.38
Total Expenditures	20,396,741.28
Unexpended Balances Canceled (see footnote)	64,056.69

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)

2022 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	59,249.23
Delinquent Tax Collections	XXXXXXXXXX	40,562.40
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	910,934.13
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	64,056.69
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	199,258.44
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	67,590.70
Sale of Municipal Assets	XXXXXXXXXX	11,738.97
Unexpended Balances of 2021 Appropriation Reserves	XXXXXXXXXX	1,562,339.28
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	1,007.28
Cancellation of Accounts Payable		141.48
Other Reserves Liquidated		19,060.33
Statutory Excess in Dog License Fund		2,384.20
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	13,827,678.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	13,827,678.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	1,072.50	XXXXXXXXXX
Prior Year Disallowed Seniors and Vets	3,533.06	
Refund of PY Revenue	180.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,933,537.57	XXXXXXXXXX
	16,766,001.13	16,766,001.13

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Treasurer:	
Public Assistance Grants - Coronavirus Pandemic	2,565.49
Scrap Metal/Recycling	2,317.90
Various Refunds	4,189.08
Sale of NJ SRECs	24,309.00
Outstanding Checks Canceled	3,399.25
Senior Citizens and Veterans Deductions	2,339.34
Police Outside Services	36,385.50
MACCS	29,062.14
Shared Services Agreements - SRO/SLEO	5,297.68
Election Polling Sites	760.00
Cell Tower Rent	79,691.64
Right of Way	2,520.00
Restitution	547.01
State HSR	652.20
Bid Specs	200.00
Other - State of NJ	50.00
OPRA	10.00
Non-Life Hazard Fees	150.00
Uniform Fire Safety Act Fees	835.25
Collector:	
Maintenance Liens	3,936.96
Duplicate Tax Bills	40.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	199,258.44

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	10,083,428.76
2.	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	2,933,537.57
4. Amount Appropriated in the 2022 Budget - Cash	4,200,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2022	8,816,966.33	xxxxxxxxxx
	13,016,966.33	13,016,966.33

**ANALYSIS OF BALANCE AS AT DECEMBER 31, 2022
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	13,641,938.45
Investments	
Sub Total	13,641,938.45
Deduct Cash Liabilities Marked with "C" on Trial Balance	4,824,972.12
Cash Surplus	8,816,966.33
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-
Deferred Charges #	
Cash Deficit #	
Total Other Assets	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	8,816,966.33

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 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 - 2022 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$ <u>47,620,769.75</u>
		\$ _____
2. Amount of Levy - Special District Taxes		\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$ <u>97,963.47</u>
5a. Subtotal 2022 Levy	\$ <u>47,718,733.22</u>	
5b. Reductions Due to Tax Appeals**	\$ _____	
5c. Total 2022 Tax Levy		\$ <u><u>47,718,733.22</u></u>
6. Transferred to Tax Title Liens		\$ <u>28,680.01</u>
7. Transferred to Foreclosed Property		\$ _____
8. Remitted, Abated or Canceled		\$ <u>28,779.00</u>
9. Discount Allowed		\$ _____
10. Collected in Cash: In 2021	\$ <u>597,808.37</u>	
In 2022*	\$ <u>46,019,362.52</u>	
Homestead Benefit Credit	\$ <u>537,178.33</u>	
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ <u>120,000.00</u>	
Total To Line 14	\$ <u><u>47,274,349.22</u></u>	
11. Total Credits		\$ <u><u>47,331,808.23</u></u>
12. Amount Outstanding December 31, 2022		\$ <u>386,924.99</u>
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is <u>99.06%</u>		

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>47,274,349.22</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ <u><u>47,274,349.22</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 2022 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 2022

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)	\$ 47,274,349.22
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 47,274,349.22
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 47,718,733.22
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.07%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 47,274,349.22
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 47,274,349.22
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 47,718,733.22
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.07%

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	43,118.60
2. Senior Citizens Deductions Per Tax Billings	28,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	88,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	3,533.06
9. Received in Cash from State	XXXXXXXXXX	116,966.94
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	43,618.60	XXXXXXXXXX
	163,618.60	163,618.60

Calculation of Amount to be included on Sheet 22, Item 10 -
2022 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>28,750.00</u>
Line 3	<u>88,250.00</u>
Line 4	<u>3,000.00</u>
Sub - Total	<u>120,000.00</u>
Less: Line 7	<u>-</u>
To Item 10, Sheet 22	<u><u>120,000.00</u></u>

**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, 2022		XXXXXXXXXX	177,760.78
Taxes Pending Appeals	177,760.78	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2022 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)			XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2022		177,760.78	XXXXXXXXXX
Taxes Pending Appeals*	177,760.78	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022		177,760.78	177,760.78

ctaylor@mapleshade.com
Signature of Tax Collector

T8534
License #

2/16/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		642,958.84	XXXXXXXXXX
A. Taxes	387,137.14	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	255,821.70	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	0.03
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		3,533.06	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	646,491.87
8. Totals		646,491.90	646,491.90
9. Balance Brought Down		646,491.87	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	390,562.40
A. Taxes	390,562.40	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		607.42	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		28,680.01	XXXXXXXXXX
13. 2022 Taxes		386,924.99	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	672,141.89
A. Taxes	387,032.76	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	285,109.13	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,062,704.29	1,062,704.29

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **60.41%**

17. Item No.14 multiplied by percentage shown above is **406,040.92** and represents the maximum amount that may be anticipated in 2023.

(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, 2022	36,649.50	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	36,649.50
	36,649.50	36,649.50

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2022		XXXXXXXXXX
16. 2022 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	XXXXXXXXXX	
19. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2022		XXXXXXXXXX
21. 2022 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23.	XXXXXXXXXX	
24. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property: \$ -
 *Total Cash Collected in 2022
 Realized in 2022 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, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting from 2022	Balance as at <u>Dec. 31, 2022</u>
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**

	<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 2022</u>
1.				\$ _____	
2.				\$ _____	
3.				\$ _____	
4.				\$ _____	

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

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

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

amckendry@mapleshade.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, 2022' must be entered here and then raised in the 2023 budget.

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

Sheet 30

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

amckendry@mapleshade.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, 2022' must be entered here and then raised in the 2023 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
GENERAL CAPITAL BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	13,204,000.00	
Issued	xxxxxxxxxx	8,670,000.00	
Paid	2,414,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	19,460,000.00	xxxxxxxxxx	
	21,874,000.00	21,874,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 1,960,000.00
2023 Interest on Bonds*		\$ 869,035.42	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 869,035.42

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds, Series 2022	685,000.00	8,670,000.00	3/30/2022	Various
Total	685,000.00	8,670,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
GREEN ACRES TRUST DEVELOPMENT LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	81,218.12	
Issued	xxxxxxxxxx		
Paid	14,113.49	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	67,104.63	xxxxxxxxxx	
	81,218.12	81,218.12	
2023 Loan Maturities			\$ 14,397.17
2023 Interest on Loans			\$ 1,270.47
Total 2023 Debt Service for GREEN ACRES TRUST DEVELOPMENT Loan			\$ 15,667.64
MUNICIPAL LAKE AND STREAM RESTORATION LOAN			
Outstanding - January 1, 2022	xxxxxxxxxx	217,434.78	
Issued	xxxxxxxxxx		
Paid	14,802.18	xxxxxxxxxx	
Outstanding - December 31, 2022	202,632.60	xxxxxxxxxx	
	217,434.78	217,434.78	
2023 Loan Maturities			\$ 15,099.71
2023 Interest on Loans			\$ 3,977.53
Total 2023 Debt Service for MUNICIPAL LAKE AND STREAM RESTORATION Loan			\$ 19,077.24

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Interest on Bonds		\$	
2023 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2022	2023 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. 	\$	\$
6. 	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Page Totals	-		-			-	-	

Memo: Designate all "Capital Notes" issued under N.J.S.A. 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 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 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 FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	-		-			-	-	

Sheet 33.1

Memo: Designate all "Capital Notes" issued under N.J.S.A. 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 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 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 FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	-		-			-	-	

Sheet 33 Totals

Memo: Designate all "Capital Notes" issued under N.J.S.A. 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 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 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, 2022	Date of Maturity	Rate of Interest	2023 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			-	-		-	-	

Sheet 34

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

Assessment Notes with an original date of issue of 2020 or prior must be appropriated in full in the 2023 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(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, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Acquisition of Various Pieces of Equipment and Completion								
of Various Capital Improvements	3,450.00				3,450.00			
Various Capital Improvements	5,260.70				4,236.03		1,024.67	
Various Capital Improvements	569.19						569.19	
Various General Improvements	277.49				277.49			
Various General Improvements				35,637.15	35,637.15			
Acquisition of Various Pieces of Equipment and Completion								
of Various Capital Improvements	8,229.67						8,229.67	
Various Capital Improvements	159,071.13			11,267.16	70,338.29		100,000.00	
Various Capital Improvements	1,512.59	0.41		27,656.45	27,656.45		1,513.00	
Various Capital Improvements	45,645.46			366.50	15,008.57		31,003.39	
Various Capital Improvements	49,811.85			236,070.05	271,790.29		14,091.61	
Various Capital Improvements and Other Related Expenses		373,775.65		84,915.31	221,381.57		237,309.39	
Various Capital Improvements and Other Related Expenses		738,133.24		390,613.12	568,116.88		560,629.48	
Various Capital Improvements and Other Related Expenses		1,764,515.51		352,284.00	1,235,624.30		881,175.21	
Equipment for the Police Department and the Fire Department	32,471.20			11,836.95	44,308.15			
Various Capital Improvements and Other Related Expenses		1,938,703.60		104,916.61	747,224.73		1,296,395.48	
Various Capital Improvements and Other Related Expenses			2,970,000.00		354,105.54		11,894.46	2,604,000.00
Page Total	306,299.28	4,815,128.41	2,970,000.00	1,255,563.30	3,599,155.44	-	3,143,835.55	2,604,000.00

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, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	306,299.28	4,815,128.41	2,970,000.00	1,255,563.30	3,599,155.44	-	3,143,835.55	2,604,000.00
PAGE TOTALS	306,299.28	4,815,128.41	2,970,000.00	1,255,563.30	3,599,155.44	-	3,143,835.55	2,604,000.00

Sheet 35.1

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, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	306,299.28	4,815,128.41	2,970,000.00	1,255,563.30	3,599,155.44	-	3,143,835.55	2,604,000.00
PAGE TOTALS	306,299.28	4,815,128.41	2,970,000.00	1,255,563.30	3,599,155.44	-	3,143,835.55	2,604,000.00

Sheet 35.2

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, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	306,299.28	4,815,128.41	2,970,000.00	1,255,563.30	3,599,155.44	-	3,143,835.55	2,604,000.00
GRAND TOTALS	306,299.28	4,815,128.41	2,970,000.00	1,255,563.30	3,599,155.44	-	3,143,835.55	2,604,000.00

Sheet 35 Totals

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, 2022	XXXXXXXXXX	169,878.00
Received from 2022 Budget Appropriation*	XXXXXXXXXX	75,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	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
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	131,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	113,878.00	XXXXXXXXXX
	244,878.00	244,878.00

*The full amount of the 2022 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, 2022	XXXXXXXXXX	
Received from 2022 Budget Appropriation*	XXXXXXXXXX	
Received from 2022 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

*The full amount of the 2022 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2022 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Various Capital Improvements and				
Other Related Expenses	2,970,000.00	2,604,000.00	131,000.00	235,000.00
Total	2,970,000.00	2,604,000.00	131,000.00	235,000.00

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 - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	430,105.56
Premium on Sale of Bonds	xxxxxxxxx	55,317.92
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2022 Budget Revenue	4,901.24	xxxxxxxxx
Balance - December 31, 2022	480,522.24	xxxxxxxxx
	485,423.48	485,423.48

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 Year 2022 was \$ 47,718,733.22
- 2. Amount of Item 1 Collected in 2022 (*) \$ 47,274,349.22
- 3. Seventy (70) percent of Item 1 \$ 33,403,113.25

(*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2022?

Answer YES or NO YES

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2022?

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 Calendar Year 2023 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 2021 \$
- 2. 4% of 2021 Tax Levy for all purposes:

Levy --	\$ <u> </u>	=	\$ <u> </u>	
---------	--------------------------------	---	--------------------------------	--
- 3. Cash Deficit 2022 \$
- 4. 4% of 2022 Tax Levy for all purposes:

Levy --	\$ <u> </u>	=	\$ <u> </u>	
---------	--------------------------------	---	--------------------------------	--

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes	\$	\$ <u> </u>	\$ <u>11,183.91</u>	\$ <u>11,183.91</u>
3. Amounts due Special Districts	\$	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amount due School Districts for School Tax	\$	\$ <u> </u>	\$ <u>1,130,600.00</u>	\$ <u>1,130,600.00</u>

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2022, please observe instructions of Sheet 2.

**POST CLOSING
TRIAL BALANCE - WATER/SEWER UTILITY FUND
AS AT DECEMBER 31, 2022
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	2,475,442.96	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	675,189.42	
Liens Receivable	-	
Fuel Reimbursements Receivable	5,644.28	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		372,496.12
Encumbrances Payable		70,673.05
Accrued Interest on Bonds and Notes		414,065.28
Due to -		
Accounts Payable		11,230.75
Water / Sewer Overpayments		28,577.69
Subtotal - Cash Liabilities		897,042.89 "C"
Reserve for Consumer Accounts and Lien Receivable		680,833.70
Fund Balance		1,578,400.07
Total	3,156,276.66	3,156,276.66

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Operating 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
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	1,200,000.00	1,200,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Water/Sewer Capital Surplus	8,193.09	8,193.09	-
Rents	7,750,000.00	8,382,155.65	632,155.65
Miscellaneous	75,000.00	124,828.86	49,828.86
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
Subtotal	9,033,193.09	9,715,177.60	681,984.51
Deficit (General Budget) **			-
	9,033,193.09	9,715,177.60	681,984.51

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	9,033,193.09
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	9,033,193.09
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	9,033,193.09
Deduct Expenditures:	
Paid or Charged	8,606,640.33
Reserved	372,496.12
Surplus (General Budget)**	
Total Expenditures	8,979,136.45
Unexpended Balance Canceled (See Footnote)	54,056.64

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

WATER/SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Water/Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	9,715,177.60	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	473,461.22	
Total Revenue Realized		10,188,638.82
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	8,606,640.33	
Reserved	372,496.12	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Reserves Created- Fuel Reimbursements	737.33	
Total Expenditures	8,979,873.78	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,979,873.78
Excess		1,208,765.04
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	1,208,765.04	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2021 Appropriation Reserves Canceled in 2022' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2021 for an Anticipated Deficit in the Water/Sewer Utility for 2021

2021 Appropriation Reserves Canceled in 2022	473,461.22	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		473,461.22

** Items must be shown in same amounts on Sheet 44.

RESULTS OF 2022 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	681,984.51
Unexpended Balances of Appropriations	XXXXXXXXXX	54,056.64
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	473,461.22
Creation of Reserves -Fuel Reimbursements	737.33	
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,208,765.04	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,209,502.37	1,209,502.37

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	1,569,635.03
Excess in Results of 2022 Operations	XXXXXXXXXX	1,208,765.04
Amount Appropriated in the 2022 Budget - Cash	1,200,000.00	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2022	1,578,400.07	XXXXXXXXXX
	2,778,400.07	2,778,400.07

ANALYSIS OF BALANCE DECEMBER 31, 2022 (FROM WATER/SEWER UTILITY - TRIAL BALANCE)

Cash		2,475,442.96
Investments		
Interfund Accounts Receivable		
Subtotal		2,475,442.96
Deduct Cash Liabilities Marked with "C" on Trial Balance		897,042.89
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,578,400.07
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		1,578,400.07

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

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$ <u>745,894.64</u>
Increased by:		
Rents Levied		\$ <u>8,311,450.43</u>
Decreased by:		
Collections	\$ <u>8,382,155.65</u>	
Overpayments applied	\$ _____	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ <u>8,382,155.65</u>
Balance December 31, 2022		\$ <u><u>675,189.42</u></u>

SCHEDULE OF WATER/SEWER UTILITY LIENS

Balance December 31, 2021		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____ -
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2022		\$ <u><u> -</u></u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER/SEWER UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting 2022	Balance as at Dec. 31, 2022
1. Emergency Authorization - Municipal*	\$	\$	\$	\$ -
2.	\$	\$	\$	\$ -
3.	\$	\$	\$	\$ -
4.	\$	\$	\$	\$ -
5.	\$	\$	\$	\$ -
Deficit in Operations	\$	\$	\$	\$ -
Total Operating	\$ -	\$ -	\$ -	\$ -
6.	\$	\$	\$	\$ -
7.	\$	\$	\$	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -

*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>	Appropriated for in Budget of 2022
1.			\$	
2.			\$	
3.			\$	
4.			\$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

Sheet 48a

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

amckendry@mapleshade.com
Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
WATER/SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
WATER/SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	10,230,000.00	
Issued	XXXXXXXXXX	10,260,000.00	
Paid	1,236,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	19,254,000.00	XXXXXXXXXX	
	20,490,000.00	20,490,000.00	
2023 Bond Maturities - Capital Bonds			\$ 1,373,000.00
2023 Interest on Bonds		\$ 772,186.74	

INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	772,186.74	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	347,906.28	
Subtotal	\$	424,280.46	
Add: Interest to be Accrued as of 12/31/2023	\$	182,285.97	
Required Appropriation 2023			\$ 606,566.43

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY NJEIT LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	9,415,213.76	
Issued	xxxxxxxxxx		
Paid	1,211,681.58	xxxxxxxxxx	
Outstanding - December 31, 2022	8,203,532.18	xxxxxxxxxx	
	9,415,213.76	9,415,213.76	

2023 Loan Maturities			\$ 1,165,085.61
2023 Interest on Loans		\$ 158,969.10	

WATER/SEWER UTILITY LOAN

Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	

2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2023 Interest on Loans (*Items)		\$ 158,969.10	
Less: Interest Accrued to 12/31/2022 (Trial Balance)		\$ 66,159.00	
Subtotal		\$ 92,810.10	
Add: Interest to be Accrued as of 12/31/2023		\$ 55,314.39	
Required Appropriation 2023			\$ 148,124.49

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	

2023 Loan Maturities		\$
2023 Interest on Loans		\$

WATER/SEWER UTILITY LOAN

	Debit	Credit	
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	

2023 Loan Maturities		\$
2023 Interest on Loans		\$

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2023 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2023	\$		
Required Appropriation 2023			\$ -

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	
2023 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2023	\$ -
Required Appropriation 2023	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER/SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2020 or prior must be appropriated in full in the 2024 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER/SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Prinicipal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Various Water and Sewer Utility Improvements					114,816.61	114,816.61		
Various Water and Sewer Utility Improvements	96.50				2,034.23	1,937.73		
Various Water and Sewer Utility Improvements	14,610.08				1,747.72	1,747.72	14,610.08	
Various Water and Sewer Utility Improvements					47,750.00	47,750.00		
Various Water and Sewer Utility Improvements		3.08			3.08			
Various Water and Sewer Utility Improvements		2,161,434.80			97,505.47	97,505.47	2,161,434.80	
Various Water and Sewer Utility Improvements	30,836.26	20,000.00			51,563.68	1,532.98	805.56	
Replacement of Water Meters	99,296.56	49,440.00					148,736.56	
Various Water and Sewer Utility Improvements		23,022.70			92,950.38	69,927.68		
Various Water and Sewer Utility Improvements		112.70			272,843.76	272,843.76	112.70	
Various Water and Sewer Utility Improvements		484,311.94			322,522.17	62,103.17	223,892.94	
Various Water and Sewer Utility Improvements and								
Other Related Expenses		1,086,254.12			1,142,102.76	418,571.76	362,723.12	
Various Water and Sewer Utility Improvements and								
Other Related Expenses		1,797,673.18			1,017,055.53	268,605.35	1,049,223.00	
Various Sanitary Sewer and Water System								
Improvements	655,378.10				948,779.00	311,550.00	18,149.10	
PAGE TOTALS	800,217.50	5,622,252.52	-	-	4,111,674.39	1,668,892.23	3,979,687.86	-

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	800,217.50	5,622,252.52	-	-	4,111,674.39	1,668,892.23	3,979,687.86	-
Various Water and Sewer Utility Capital								
Improvements and Related Expenses			2,000,000.00		190,662.18			1,809,337.82
PAGE TOTALS	800,217.50	5,622,252.52	2,000,000.00	-	4,302,336.57	1,668,892.23	3,979,687.86	1,809,337.82

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	800,217.50	5,622,252.52	2,000,000.00	-	4,302,336.57	1,668,892.23	3,979,687.86	1,809,337.82
PAGE TOTALS	800,217.50	5,622,252.52	2,000,000.00	-	4,302,336.57	1,668,892.23	3,979,687.86	1,809,337.82

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	800,217.50	5,622,252.52	2,000,000.00	-	4,302,336.57	1,668,892.23	3,979,687.86	1,809,337.82
PAGE TOTALS	800,217.50	5,622,252.52	2,000,000.00	-	4,302,336.57	1,668,892.23	3,979,687.86	1,809,337.82

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	800,217.50	5,622,252.52	2,000,000.00	-	4,302,336.57	1,668,892.23	3,979,687.86	1,809,337.82
TOTALS	800,217.50	5,622,252.52	2,000,000.00	-	4,302,336.57	1,668,892.23	3,979,687.86	1,809,337.82

Sheet 52.4

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

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	1,342.50
Received from 2022 Budget Appropriation	XXXXXXXXXX	100,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	95,500.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	5,842.50	XXXXXXXXXX
	101,342.50	101,342.50

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Received from 2022 Budget Appropriation*	XXXXXXXXXX	
Received from 2022 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

*The full amount of the 2022 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

WATER/SEWER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2022 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
Various Water and Sewer				
Utility Capital Improvements				
and Related Expenses	2,000,000.00	1,904,500.00	95,500.00	95,500.00
	2,000,000.00	1,904,500.00	95,500.00	95,500.00

WATER/SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	109,837.90
Premium on Sale of Bonds	xxxxxxxxxx	200,402.62
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization	8,193.09	xxxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxxx
Balance - December 31, 2022	302,047.43	xxxxxxxxxx
	310,240.52	310,240.52