

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 19,980
 NET VALUATION TAXABLE 2023 1,316,101,550
 MUNICODE 0319
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2024
MUNICIPALITIES - FEBRUARY 10, 2024

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, 2023, 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, 2023.

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, 2023 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, 2023 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
 this 28th day February, 2024

 Voorhees, New Jersey 08043
 (Address)

 (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 2024.
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:	

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, 2023

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>750,708.56</u>	\$ <u>480,408.93</u>	\$ <u>5,496.08</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

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 2023 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, 2023

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2024 and filed with the County Board of Taxation on January 10, 2024 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,334,597,678.00

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 (CONT'D)
AS AT DECEMBER 31, 2023**

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	14,027,319.95	47,868.60
APPROPRIATION RESERVES		1,984,480.49
ENCUMBRANCES PAYABLE		412,802.68
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		13,924.08
PREPAID TAXES		473,015.39
ACCOUNTS PAYABLE		197,086.71
DUE TO STATE:		
MARRIAGE LICENCE		900.00
DCA TRAINING FEES		3,364.00
LEAD BASED PAINT FEES		640.00
LOCAL SCHOOL TAX PAYABLE		1,400,756.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		40,539.07
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		177,760.78
RESERVE FOR MUNICIPAL RELIEF AID		178,326.19
DUE TO TRUST OTHER FUND		23,750.00
RESERVE FOR REVALUATION		166,177.95
PAGE TOTAL	14,027,319.95	5,121,391.94

(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, 2023**

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	14,027,319.95	5,121,391.94
SUBTOTAL	14,027,319.95	5,121,391.94 "C"
RESERVE FOR RECEIVABLES		998,037.73
DEFERRED SCHOOL TAX	13,827,678.00	
DEFERRED SCHOOL TAX PAYABLE		13,827,678.00
FUND BALANCE		7,907,890.28
TOTALS	27,854,997.95	27,854,997.95

(Do not crowd - add additional sheets)
Sheet 3a.1

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023**

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	8,658.20	
DUE TO - CURRENT FUND		
DUE TO STATE OF NJ		10.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		6,678.00
RESERVE FOR ENCUMBRANCES		1,970.00
FUND TOTALS	8,658.20	8,658.20
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, 2023

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	2,823,863.59	
OTHER ACCOUNTS RECEIVABLE		
DUE CURRENT FUND	23,750.00	
OTHER TRUST FUNDS PAGE TOTAL	2,847,613.59	-

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	2,847,613.59	-
OTHER TRUST FUNDS (continued)		
DUE CURRENT FUND		
PAYROLL DEDUCTIONS PAYABLE		51,772.66
RESERVES FOR:		
PREMIUMS RECEIVED AT TAX SALES		757,000.00
DEPOSITS FOR REDEMPTION OF TAX SALE CERTS		8.86
ACCUMULATED LEAVE		105,003.62
ADVISORY BOARD		20,777.30
COAH DEVELOPMENT FEES		577,825.35
ESCROW DEPOSITS		454,241.26
FEDERAL ASSET FORFEITURE		18,658.69
MAPLE SHADE LIBRARY DONATIONS		6.41
MUNICIPAL ALLIANCE		1,208.90
MUNICIPAL APARTMENT/CONDOMINIUM COLLECTION		289,998.85
MUNICIPAL LAW ENFORCEMENT EXPENDITURES		29,498.03
NEW JERSEY STATE UNEMPLOYMENT		105,197.13
PARKING OFFENSES ADJUDICATION ACT		728.14
PLAYGROUND IMPROVEMENTS		4,579.48
POLICE EQUIPMENT		8,320.72
POLICE OUTSIDE SERVICE DEPOSITS		7,387.69
POLICE UNCLAIMED MONIES		2,976.44
PUBLIC DEFENDER FEES		7,141.47
RECREATION BUS SERVICES		-
RECREATION TRUST		13,166.75
ROAD OPENINGS		29,900.07
SIDEWALK ASSESSMENT		88,415.48
STORM RECOVERY		193,000.00
TREE PLANTING		37,214.96
UNIFORM FIRE SAFETY PENALTIES		42,326.98
WAR MEMORIAL IMPROVEMENTS		1,258.35
WASTE DISPOSAL DEPOSITS		-
TOTALS	2,847,613.59	2,847,613.59

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
 (Assessment Section Must Be Separately Stated)
 AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	2,847,613.59	2,847,613.59
OTHER TRUST FUNDS (continued)		
TOTALS	2,847,613.59	2,847,613.59

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2023</u>
Premiums Received at Tax Sale	1,209,900.00	25,400.00	478,300.00	757,000.00
Tax Title Lien Redemption	8.86	416,908.71	416,908.71	8.86
Accumulated Leave	126,138.59	75,000.00	96,134.97	105,003.62
Advisory Board	31,104.77	1,259.00	11,586.47	20,777.30
COAH Development Fees	214,199.59	413,625.76	50,000.00	577,825.35
Escrow Deposits	546,496.84	144,193.05	236,448.63	454,241.26
Federal Asset Forfeiture	18,673.86	1,641.15	1,656.32	18,658.69
Maple Shade Library Donations	1,351.18	19.35	1,364.12	6.41
Municipal Alliance	1,181.68	27.22		1,208.90
MACCS	245,443.67	4,319,748.90	4,275,193.72	289,998.85
Municipal Law Enforcement	31,406.81	11,657.86	13,566.64	29,498.03
Unemployment Compensation	80,090.72	65,184.51	40,078.10	105,197.13
Parking Offenses Adjudication Act	697.84	30.30		728.14
Playground Improvements	4,579.48			4,579.48
Police Equipment	7,541.72	13,845.46	13,066.46	8,320.72
Police Outside Service Deposits	18,319.70	287,309.15	298,241.16	7,387.69
Police Unclaimed Monies	1,152.73	1,823.71		2,976.44
Public Defender Fees	4,629.47	2,512.00		7,141.47
Recreation Bus Services	1.21		1.21	-
Recreation Trust	5,677.71	16,161.73	8,672.69	13,166.75
Road Openings	29,930.07	5,200.00	5,230.00	29,900.07
Sidewalk Assessment	86,425.31	1,990.17		88,415.48
Storm Recovery	140,000.00	53,000.00		193,000.00
Tree Planting	37,247.02	839.19	871.25	37,214.96
Uniform Fire Safety Penalties	7,604.49	34,722.49		42,326.98
War Memorial Improvements	1,058.35	1,258.35	1,058.35	1,258.35
Waste Disposal Deposits	3,054.00		3,054.00	-
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PAGE TOTAL	\$ 2,853,915.67	\$ 5,893,358.06	\$ 5,951,432.80	\$ 2,795,840.93

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2023</u>
PREVIOUS PAGE TOTAL	2,853,915.67	5,893,358.06	5,951,432.80	2,795,840.93
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PAGE TOTAL	\$ 2,853,915.67	\$ 5,893,358.06	\$ 5,951,432.80	\$ 2,795,840.93

Sheet 6b TOTAL

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		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, 2023

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	4,551,000.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	4,551,000.00
CASH	3,503,286.75	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	595,375.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	17,740,240.35	
UNFUNDED	4,551,000.00	
DUE TO -		
PAGE TOTALS	30,940,902.10	4,551,000.00

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	30,940,902.10	4,551,000.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		17,500,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		240,240.35
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		3,057,618.03
UNFUNDED		3,790,824.77
ENCUMBRANCES PAYABLE		1,454,818.71
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		90,878.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		255,522.24
	30,940,902.10	30,940,902.10

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2023

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	69,230.77	13,122,228.82	162,177.37	13,029,282.22
Grant Fund		1,094,476.96		1,094,476.96
Trust - Animal Control		8,759.14	100.94	8,658.20
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	1,700.00	3,032,790.41	210,626.82	2,823,863.59
Trust - Arts and Culture				-
General Capital		3,503,286.75	-	3,503,286.75
				-
<u>UTILITIES:</u>				
Water/ Sewer Operating Fund	20,832.55	2,109,912.46	7,503.72	2,123,241.29
Water/ Sewer Capital Fund		4,455,709.99		4,455,709.99
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Total	91,763.32	27,327,164.53	380,408.85	27,038,519.00

* 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, 2023.

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, 2023.

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

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Columbia Bank:	
Current Fund	14,216,705.78
Federal and State Grant Fund	
Trust Animal Control Fund	8,759.14
Trust Other Fund	3,032,790.41
General Capital Fund	3,503,286.75
Water/Sewer Utility Operating Fund	2,109,912.46
Water/Sewer Utility Capital Fund	4,455,709.99
PAGE TOTAL	27,327,164.53

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, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
Federal Grants:						-
Justice Assistance Grant (JAG)						-
Bulletproof Vest Program	6,624.70		9,736.26	5,451.66		2,340.10
Safe Routes to School Program	385,639.97		274,065.97			111,574.00
						-
State Grants:						-
Drunk Driving Enforcement Grant						-
Clean Communities Grant			44,969.07	44,969.07		-
Municipal Drug Alliance Program	18,000.00		14,352.51	-	3,647.49	-
Body Armor Replacement Grant			2,675.60	2,675.60		-
Recycling Tonnage Grant			28,653.39	28,653.39		-
Body- Worn Camera Grant Program	81,316.20		81,316.20			-
Operating Helping Hand Program	10,000.00		6,565.21	13,000.00		16,434.79
NJDOT Safe Corridor Program	22,504.00		22,504.00			-
NJ Urban and Community Forestry Grant	10,987.50		10,987.50			-
Stormwater Assistance Grant			15,000.00	25,000.00		10,000.00
Spotted Lantern Fly Program				15,000.00		15,000.00
Lead Grant Assistance Program (LGAP)			14,600.00	14,600.00		-
						-
PAGE TOTALS	535,072.37	-	525,425.71	149,349.72	3,647.49	155,348.89

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	535,072.37	-	525,425.71	149,349.72	3,647.49	155,348.89
Local Grants:						-
Sustainable Jersey Small Grants Program	5,000.00		6,983.25	2,000.00	16.75	-
National Opioid Settlement Proceeds			35,670.17	35,670.17		-
NJ SYNOD ELCA - Holy Trinity Legacy Gift			91,787.38	91,787.38		-
Citizens Bank Local Recreation Grant			2,500.00	2,500.00		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	540,072.37	-	662,366.51	281,307.27	3,664.24	155,348.89

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	540,072.37	-	662,366.51	281,307.27	3,664.24	155,348.89
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	540,072.37	-	662,366.51	281,307.27	3,664.24	155,348.89

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Federal Grants:							-
Bulletproof Vest Program	2,384.52	5,451.66		5,496.08			2,340.10
Safe Routes to School Program	51,384.60			293,719.87	297,539.29		55,204.02
American Rescue Plan	966,928.11			966,928.11			-
State Grants:							-
Drunk Driving Enforcement Grant	10,384.61			551.53			9,833.08
Clean Communities Grant	36,248.05		44,969.07	28,312.52	13,159.36		66,063.96
Municipal Drug Alliance Program	9,295.38			6,891.16		2,404.22	-
Alcohol Education and Rehabilitation Fund	511.31						511.31
Body Armor Replacement Grant		2,594.97		2,594.97			-
Recycling Tonnage Grant	14,811.17	28,653.39		28,078.65	2,339.06		17,724.97
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		13,000.00	7,368.98			15,631.02
NJ Urban and Community Forestry Grant				13,734.50	13,734.50		-
Stormwater Assistance Grant			25,000.00				25,000.00
Spotted Lantern Fly Program			15,000.00				15,000.00
Lead Grant Assistance Program (LGAP)			14,600.00	295.00			14,305.00
							-
PAGE TOTALS	1,101,947.75	36,700.02	112,569.07	1,439,728.52	412,529.36	2,404.22	221,613.46

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,101,947.75	36,700.02	112,569.07	1,439,728.52	412,529.36	2,404.22	221,613.46
Local Grants:							-
Sustainable Jersey Small Grants Program	16.75		2,000.00			16.75	2,000.00
National Opioid Settlement Proceeds	21,742.89	15,490.05		24,751.40			12,481.54
NJ SYNOD ELCA - Holy Trinity Legacy Gift			91,787.38	2,500.00			89,287.38
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	1,123,707.39	52,190.07	206,356.45	1,466,979.92	412,529.36	2,420.97	325,382.38

Sheet
11.1

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,123,707.39	52,190.07	206,356.45	1,466,979.92	412,529.36	2,420.97	325,382.38
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	1,123,707.39	52,190.07	206,356.45	1,466,979.92	412,529.36	2,420.97	325,382.38

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Federal Grants:						-
Bulletproof Vest Program		5,451.66			5,451.66	-
State Gants						-
Clean Communities Grant			44,969.07		44,969.07	-
Body Armor Replacement Grant	2,594.97	2,594.97			2,675.60	2,675.60
Recycling Tonnage Grant		28,653.39			28,653.39	-
Operation Helping Hand Program			13,000.00		13,000.00	-
Stormwater Assistance Grant			25,000.00		25,000.00	-
Spotted Lantern Fly Program			15,000.00		15,000.00	-
Lead Grant Assistance Program (LGAP)			14,600.00		14,600.00	-
Local Grants:						-
Sustainable Jersey Small Grants Program			2,000.00		2,000.00	-
National Opioid Settlement Proceeds		15,490.05			35,670.17	20,180.12
NJ SYNOD ELCA - Holy Trinity Legacy Gift			91,787.38		91,787.38	-
Citizens Bank Local Recreation Grant					2,500.00	2,500.00
						-
						-
						-
TOTALS	2,594.97	52,190.07	206,356.45	-	281,307.27	25,355.72

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,130,600.00
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	13,827,678.00
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	30,430,604.00
Levy Calendar Year 2023	XXXXXXXXXX	
Paid	30,160,448.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,400,756.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	13,827,678.00	XXXXXXXXXX
	45,388,882.00	45,388,882.00

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	11,183.91
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	5,017,925.26
County Library	XXXXXXXXXX	464,138.00
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	413,978.58
Due County for Added and Omitted Taxes	XXXXXXXXXX	40,539.07
Paid	5,907,225.75	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	40,539.07	XXXXXXXXXX
	5,947,764.82	5,947,764.82

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	
2023 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 2023 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	-	-

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

STATEMENT OF GENERAL BUDGET REVENUES 2023

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	4,250,000.00	4,250,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	3,111,516.15	3,484,928.35	373,412.20
Added by N.J.S.A. 40A:4-87 (List on 17a)	206,356.45	206,356.45	-
			-
			-
Total Miscellaneous Revenue Anticipated	3,317,872.60	3,691,284.80	373,412.20
Receipts from Delinquent Taxes	350,000.00	387,271.12	37,271.12
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	12,175,945.85	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	12,175,945.85	13,121,890.23	945,944.38
	20,093,818.45	21,450,446.15	1,356,627.70

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	48,199,074.21
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	30,430,604.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	5,896,041.84	xxxxxxxx
Due County for Added and Omitted Taxes	40,539.07	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,290,000.93
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	13,121,890.23	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
<small>*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.</small>	49,489,075.14	49,489,075.14

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		19,887,462.00
2023 Budget - Added by N.J.S.A. 40A:4-87		206,356.45
Appropriated for 2023 (Budget Statement Item 9)		20,093,818.45
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		20,093,818.45
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		20,093,818.45
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	16,746,417.31	
Paid or Charged - Reserve for Uncollected Taxes	1,290,000.93	
Reserved	1,984,480.49	
Total Expenditures		20,020,898.73
Unexpended Balances Canceled (see footnote)		72,919.72

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)

2023 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 2023 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxx	373,412.20
Delinquent Tax Collections	xxxxxxxxx	37,271.12
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	945,944.38
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxxx	72,919.72
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	331,574.60
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxx	78,915.42
Sale of Municipal Assets	xxxxxxxxx	53,211.29
Unexpended Balances of 2022 Appropriation Reserves	xxxxxxxxx	1,462,788.77
Prior Years Interfunds Returned in 2023	xxxxxxxxx	
Cancelation of Tax Overpayments		2,578.85
Other Reserves Liquidated		29.20
Cancelation of Grants Appropriated		2,420.97
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxx	xxxxxxxxx
Balance - January 1, 2023	13,827,678.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxx	13,827,678.00
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxx
		xxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxx
Interfund Advances Originating in 2023	12,120.00	xxxxxxxxx
Prior Year Disallowed Seniors and Vets	2,860.97	
Refund of PY Revenue	1,497.36	
Grants Receivable Canceled	3,664.24	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	3,340,923.95	xxxxxxxxx
	17,188,744.52	17,188,744.52

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Treasurer:	
Scrap Metal/Recycling	2,322.43
Various Refunds/Rebates	37,560.69
Sale of NJ SRECs	39,462.00
Forfeited Tax Sale Premiums	4,000.00
Administrative Fees:	
Senior Citizens and Veterans Deductions	2,217.78
Police Outside Services	88,792.67
MACCS	30,396.16
Shared Services Agreements - SRO/SLEO	2,710.02
Election Polling Sites	1,800.00
Election Polling Sites	760.00
JIF Safety Award	2,500.00
Cell Tower Rent	75,396.90
Right of Way	2,520.00
Restitution	2,747.17
Wedding Officiant Fees	1,500.00
Recycling Container Fees	330.00
Residential Registration and Certification Fees	27,735.00
Cancelled Trust Reserves	3,055.21
Collector:	
Maintenance Liens	5,743.57
Duplicate Tax Bills	25.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	331,574.60

**SURPLUS - CURRENT FUND
YEAR 2023**

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	8,816,966.33
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	3,340,923.95
4. Amount Appropriated in the 2023 Budget - Cash	4,250,000.00	xxxxxxxxxx
5. Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2023	7,907,890.28	xxxxxxxxxx
	12,157,890.28	12,157,890.28

**ANALYSIS OF BALANCE AS AT DECEMBER 31, 2023
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash		13,029,282.22
Investments		
[REDACTED]		
Sub Total		13,029,282.22
Deduct Cash Liabilities Marked with "C" on Trial Balance		5,121,391.94
Cash Surplus		7,907,890.28
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 #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.		7,907,890.28

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 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. 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 - 2023 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$	<u>48,511,502.45</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>350,858.07</u>
5a. Subtotal 2023 Levy	\$		<u>48,862,360.52</u>
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2023 Tax Levy		\$	<u><u>48,862,360.52</u></u>
6. Transferred to Tax Title Liens		\$	<u>27,670.79</u>
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	<u>13,286.63</u>
9. Discount Allowed		\$	
10. Collected in Cash: In 2022	\$		<u>779,791.59</u>
In 2023*	\$		<u>47,309,782.62</u>
Homestead Benefit Credit	\$		<u>-</u>
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$		<u>109,500.00</u>
Total To Line 14	\$		<u><u>48,199,074.21</u></u>
11. Total Credits		\$	<u><u>48,240,031.63</u></u>
12. Amount Outstanding December 31, 2023		\$	<u>622,328.89</u>
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is			<u>98.64%</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>48,199,074.21</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>48,199,074.21</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 2023 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

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

	Debit	Credit
1. Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	43,618.60
2. Senior Citizens Deductions Per Tax Billings	27,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	83,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		2,860.97
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	4,250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	110,889.03
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	47,868.60	XXXXXXXXXX
	161,618.60	161,618.60

Calculation of Amount to be included on Sheet 22, Item 10 -
2023 Senior Citizens and Veterans Deductions Allowed

Line 2		<u>27,000.00</u>	
Line 3		<u>83,500.00</u>	
Line 4		<u>3,250.00</u>	
Sub - Total		<u>113,750.00</u>	
Less: Line 7		<u>4,250.00</u>	
To Item 10, Sheet 22		<u><u>109,500.00</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, 2023		XXXXXXXXXX	177,760.78
Taxes Pending Appeals	177,760.78	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2023 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, 2023		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, 2023		177,760.78	177,760.78

ctaylor@mapleshade.com
Signature of Tax Collector

T8534
License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance - January 1, 2023	672,141.89	XXXXXXXXXX
A. Taxes	387,032.76	XXXXXXXXXX
B. Tax Title Liens	285,109.13	XXXXXXXXXX
2. Canceled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	
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	2,860.97	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	675,002.86
8. Totals	675,002.86	675,002.86
9. Balance Brought Down	675,002.86	XXXXXXXXXX
10. Collected:	XXXXXXXXXX	387,271.12
A. Taxes	387,271.12	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale	616.81	XXXXXXXXXX
12. 2023 Taxes Transferred to Liens	27,670.79	XXXXXXXXXX
13. 2023 Taxes	622,328.89	XXXXXXXXXX
14. Balance - December 31, 2023	XXXXXXXXXX	938,348.23
A. Taxes	624,951.50	XXXXXXXXXX
B. Tax Title Liens	313,396.73	XXXXXXXXXX
15. Totals	1,325,619.35	1,325,619.35

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 57.37%

17. Item No.14 multiplied by percentage shown above is 538,330.38 and represents the maximum amount that may be anticipated in 2024.

(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, 2023	36,649.50	XXXXXXXXXX
2. Foreclosed or Deeded in 2023	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, 2023	XXXXXXXXXX	36,649.50
	36,649.50	36,649.50

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2023		XXXXXXXXXX
16. 2023 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	XXXXXXXXXX	
19. Balance - December 31, 2023	XXXXXXXXXX	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2023		XXXXXXXXXX
21. 2023 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23.	XXXXXXXXXX	
24. Balance - December 31, 2023	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property: \$ _____ -

*Total Cash Collected in 2023

Realized in 2023 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, 2022 per Audit <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting from <u>2023</u>	Balance as at <u>Dec. 31, 2023</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 2023</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, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
					By 2023 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, 2023' must be entered here and then raised in the 2024 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, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
					By 2023 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, 2023' must be entered here and then raised in the 2024 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
GENERAL CAPITAL BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxxx	19,460,000.00	
Issued	xxxxxxxxxx		
Paid	1,960,000.00	xxxxxxxxxx	
Outstanding - December 31, 2023	17,500,000.00	xxxxxxxxxx	
	19,460,000.00	19,460,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 2,155,000.00
2024 Interest on Bonds*		\$ 634,275.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2023	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxxx	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 634,275.00

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
GREEN ACRES TRUST DEVELOPMENT LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX	67,104.63	
Issued	XXXXXXXXXX		
Paid	14,397.17	XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	52,707.46	XXXXXXXXXX	
	67,104.63	67,104.63	
2024 Loan Maturities			\$ 14,686.55
2024 Interest on Loans			\$ 981.08
Total 2024 Debt Service for GREEN ACRES TRUST DEVELOPMENT Loan			\$ 15,667.63
MUNICIPAL LAKE AND STREAM RESTORATION LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX	202,632.60	
Issued	XXXXXXXXXX		
Paid	15,099.71	XXXXXXXXXX	
Outstanding - December 31, 2023	187,532.89	XXXXXXXXXX	
	202,632.60	202,632.60	
2024 Loan Maturities			\$ 15,403.21
2024 Interest on Loans			\$ 3,674.03
Total 2024 Debt Service for MUNICIPAL LAKE AND STREAM RESTORATION Loan			\$ 19,077.24

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Term Bonds		\$	
2024 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Interest on Bonds		\$	
2024 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2024 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2023	2024 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)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Page Totals	-		-			-	-	

Sheet 33

Memo: Designate all "Capital Notes" issued under N.J.S.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 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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, 2023	Date of Maturity	Rate of Interest	2024 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 2021 or prior must be appropriated in full in the 2024 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, 2023	2024 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, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
Acquisition of Various Pieces of Equipment and Completion								
Various Capital Improvements	1,024.67						1,024.67	
Various Capital Improvements	569.19						569.19	
Various Capital Improvements				35,637.15	7,268.65		28,368.50	
Acquisition of Various Pieces of Equipment and Completion								
of Various Capital Improvements	8,229.67						8,229.67	
Various Capital Improvements	100,000.00			26,583.60	26,583.60		100,000.00	
Various Capital Improvements	1,513.00						1,513.00	
Various Capital Improvements	31,003.39			366.50	366.50		31,003.39	
Various Capital Improvements	14,091.61			125,000.00	129,400.00		9,691.61	
Various Capital Improvements and Other Related Expe	237,309.39			71,678.98	81,657.62		227,330.75	
Various Capital Improvements and Other Related Expe	560,629.48			32,587.22	60,192.22		533,024.48	
Various Capital Improvements and Other Related Expe	881,175.21			1,028,511.67	885,512.70		1,024,174.18	
Equipment for the Police Department and the Fire Department				28,338.17	28,338.17			
Various Capital Improvements and Other Related Expe	1,296,395.48			634,820.54	838,527.43		1,092,688.59	
Various Capital Improvements and Other Related Expe	11,894.46	2,604,000.00		332,100.86	732,079.19	235,000.00		1,980,916.13
Various 2023 Capital Improvements			2,270,000.00		460,091.36			1,809,908.64
Page Total	3,143,835.55	2,604,000.00	2,270,000.00	2,315,624.69	3,250,017.44	235,000.00	3,057,618.03	3,790,824.77

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, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,143,835.55	2,604,000.00	2,270,000.00	2,315,624.69	3,250,017.44	235,000.00	3,057,618.03	3,790,824.77
GRAND TOTALS	3,143,835.55	2,604,000.00	2,270,000.00	2,315,624.69	3,250,017.44	235,000.00	3,057,618.03	3,790,824.77

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, 2023	xxxxxxxxxx	113,878.00
Received from 2023 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
Appropriated to Finance Improvement Authorizations	98,000.00	xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2023	90,878.00	xxxxxxxxxx
	188,878.00	188,878.00

*The full amount of the 2023 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, 2023	XXXXXXXXXX	
Received from 2023 Budget Appropriation*	XXXXXXXXXX	
Received from 2023 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	-	-

*The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2023 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	2,270,000.00	1,947,000.00	98,000.00	225,000.00
Total	2,270,000.00	1,947,000.00	98,000.00	225,000.00

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 - 2023

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	480,522.24
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2023 Budget Revenue	225,000.00	XXXXXXXXXX
Balance - December 31, 2023	255,522.24	XXXXXXXXXX
	480,522.24	480,522.24

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 2023 was | \$ | <u>48,862,360.52</u> |
| 2. Amount of Item 1 Collected in 2023 (*) | \$ | <u>48,199,074.21</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>34,203,652.36</u> |

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2023?

Answer YES or NO **YES**

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2023?

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 2024 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 2022 | | \$ | <u> </u> |
| 2. 4% of 2022 Tax Levy for all purposes: | Levy -- | \$ | <u> </u> = \$ <u> </u> |
| 3. Cash Deficit 2023 | | \$ | <u> </u> |
| 4. 4% of 2023 Tax Levy for all purposes: | Levy -- | \$ | <u> </u> = \$ <u> </u> |

E.

	<u>Unpaid</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
1. State Taxes	\$	<u> </u>	\$	<u> </u>
2. County Taxes	\$	<u> </u>	\$	<u>40,539.07</u>
3. Amounts due Special Districts	\$	<u> </u>	\$	<u>-</u>
4. Amount due School Districts for School Tax	\$	<u> </u>	\$	<u>1,400,756.00</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 2023, please observe instructions of Sheet 2.

**POST CLOSING
TRIAL BALANCE - WATER/SEWER UTILITY FUND
AS AT DECEMBER 31, 2023
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	2,123,241.29	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	696,423.64	
Liens Receivable	-	
Fuel Reimbursements Receivable	1,538.73	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		397,413.96
Encumbrances Payable		73,705.83
Accrued Interest on Bonds and Notes		237,600.36
Due to -		
Accounts Payable		11,171.83
Water / Sewer Overpayments		43,596.85
Subtotal - Cash Liabilities		763,488.83 "C"
Reserve for Consumer Accounts and Lien Receivable		697,962.37
Fund Balance		1,359,752.46
Total	2,821,203.66	2,821,203.66

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING
TRIAL BALANCE - WATER/SEWER UTILITY FUND (cont'd)**

**AS AT DECEMBER 31, 2023
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	8,356,500.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	8,356,500.00
CASH	4,455,709.99	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	82,333,296.35	
AUTHORIZED AND UNCOMPLETED	15,185,015.09	
PAGE TOTALS	110,330,521.43	8,356,500.00

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - WATER/SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2023
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	110,330,521.43	8,356,500.00
BONDS PAYABLE		17,881,000.00
LOANS PAYABLE		7,038,446.57
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		3,382,106.17
UNFUNDED		7,476,904.18
CONTRACTS PAYABLE		
ENCUMBRANCES		1,643,309.71
DUE TO WATER/SEWER OPERATING		
RESERVE FOR AMORTIZATION		62,651,362.77
RESERVE FOR DEFERRED AMORTIZATION		1,591,002.10
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		7,842.50
CAPITAL FUND BALANCE		302,047.43
TOTALS	110,330,521.43	110,330,521.43

(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, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		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 - 2023

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			-
			-
Rents	8,015,200.00	8,416,198.05	400,998.05
Miscellaneous	75,000.00	259,893.62	184,893.62
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
Subtotal	9,290,200.00	9,876,091.67	585,891.67
Deficit (General Budget) **			-
	9,290,200.00	9,876,091.67	585,891.67

** 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	9,290,200.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	9,290,200.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	9,290,200.00
Deduct Expenditures:	
Paid or Charged	8,868,636.07
Reserved	397,413.96
Surplus (General Budget)**	
Total Expenditures	9,266,050.03
Unexpended Balance Canceled (See Footnote)	24,149.97

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 2023 OPERATION

WATER/SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 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)")	9,876,091.67	
Miscellaneous Revenue Not Anticipated		
2022 Appropriation Reserves Canceled in 2023	370,477.10	
Total Revenue Realized		10,246,568.77
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	8,868,636.07	
Reserved	397,413.96	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Reserves Created- Fuel Reimbursements		
Total Expenditures	9,266,050.03	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		9,266,050.03
Excess		980,518.74
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	980,518.74	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2023 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2022 Appropriation Reserves Canceled in 2023' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2022 for an Anticipated Deficit in the Water/Sewer Utility for 2022

2022 Appropriation Reserves Canceled in 2023	370,477.10	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		370,477.10

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

RESULTS OF 2023 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	585,891.67
Unexpended Balances of Appropriations	xxxxxxxxxx	24,149.97
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2022 Appropriation Reserves*	xxxxxxxxxx	370,477.10
Creation of Reserves - Fuel Reimbursements		833.65
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	981,352.39	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	981,352.39	981,352.39

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	1,578,400.07
Excess in Results of 2023 Operations	xxxxxxxxxx	981,352.39
Amount Appropriated in the 2023 Budget - Cash	1,200,000.00	xxxxxxxxxx
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2023	1,359,752.46	xxxxxxxxxx
	2,559,752.46	2,559,752.46

ANALYSIS OF BALANCE DECEMBER 31, 2023 (FROM WATER/SEWER UTILITY - TRIAL BALANCE)

Cash		2,123,241.29
Investments		
Interfund Accounts Receivable		
Subtotal		2,123,241.29
Deduct Cash Liabilities Marked with "C" on Trial Balance		763,488.83
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,359,752.46
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.		1,359,752.46

*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, 2022		\$ <u>675,189.42</u>
Increased by:		
Rents Levied		\$ <u>8,439,609.31</u>
Decreased by:		
Collections	\$ <u>8,416,198.05</u>	
Overpayments applied	\$ _____	
Transfer to Liens	\$ _____	
Other	\$ <u>2,177.04</u>	
		\$ <u>8,418,375.09</u>
Balance December 31, 2023		\$ <u><u>696,423.64</u></u>

SCHEDULE OF WATER/SEWER UTILITY LIENS

Balance December 31, 2022		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____ -
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2023		\$ <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, 2022 per Audit <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting <u>2023</u>	Balance as at <u>Dec. 31, 2023</u>
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 <u>2023</u>
1.				\$	
2.				\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
					By 2023 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 2024 DEBT SERVICE FOR BONDS
WATER/SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds		\$	
WATER/SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX	19,254,000.00	
Issued	XXXXXXXXXX		
Paid	1,373,000.00	XXXXXXXXXX	
Outstanding - December 31, 2023	17,881,000.00	XXXXXXXXXX	
	19,254,000.00	19,254,000.00	
2024 Bond Maturities - Capital Bonds			\$ 1,642,000.00
2024 Interest on Bonds		\$ 562,635.66	

INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

2024 Interest on Bonds (*Items)	\$	562,635.66
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$	182,285.97
Subtotal	\$	380,349.69
Add: Interest to be Accrued as of 12/31/2024	\$	165,374.72
Required Appropriation 2024	\$	545,724.41

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY NJEIT LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX	8,203,532.18	
Issued	XXXXXXXXXX		
Canceled			
Paid	1,165,085.61	XXXXXXXXXX	
Outstanding - December 31, 2023	7,038,446.57	XXXXXXXXXX	
	8,203,532.18	8,203,532.18	

2024 Loan Maturities			\$ 1,135,682.87
2024 Interest on Loans		\$ 132,910.79	

WATER/SEWER UTILITY LOAN

Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	

2024 Loan Maturities			\$
2024 Interest on Loans		\$	

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2024 Interest on Loans (*Items)		\$ 132,910.79	
Less: Interest Accrued to 12/31/2023 (Trial Balance)		\$ 55,314.39	
Subtotal		\$ 77,596.40	
Add: Interest to be Accrued as of 12/31/2024		\$ 43,698.73	
Required Appropriation 2024			\$ 121,295.13

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 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, 2023	Date of Maturity	Rate of Interest	2024		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 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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)

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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	
2024 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2024	\$ -
Required Appropriation 2024	\$ -

(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, 2023	Date of Maturity	Rate of Interest	2024		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, 2021 or prior must be appropriated in full in the 2025 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, 2023	2024 Budget Requirements	
		For Prinicipal	For Interest/Fees
Total	-	-	-

Sheet 51a

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, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
Various Water and Sewer Utility Improvements					29,906.22	29,936.83	30.61	
Various Water and Sewer Utility Improvements					96.50	96.50		
Various Water and Sewer Utility Improvements	14,610.08						14,610.08	
Various Water and Sewer Utility Improvements					44,700.00	47,750.00	3,050.00	
Various Water and Sewer Utility Improvements	2,161,434.80				8,580.00	97,505.47	2,250,360.27	
Various Water and Sewer Utility Improvements	805.56				1,552.58	1,563.68	816.66	
Replacement of Water Meters	148,736.56						148,736.56	
Various Water and Sewer Utility Improvements					24,843.84	69,143.90	44,300.06	
Various Water and Sewer Utility Improvements	112.70				1,827.55	1,912.36	197.51	
Various Water and Sewer Utility Improvements	223,892.94				485,205.81	261,678.20	365.33	
Various Water and Sewer Utility Improvements and Other Related Expenses	362,723.12				1,409,034.68	1,046,311.56		
Various Water and Sewer Utility Improvements and Other Related Expenses	1,049,223.00				871,571.94	689,541.03	867,192.09	
Various Sanitary Sewer and Water System Improvements	18,149.10				446,909.48	428,760.38		
Various Water and Sewer Utility Capital Improvements and Related Expenses		1,809,337.82			737,268.14	171,789.50		1,243,859.18
PAGE TOTALS	3,979,687.86	1,809,337.82	-	-	4,061,496.74	2,845,989.41	3,329,659.17	1,243,859.18

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, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,979,687.86	1,809,337.82	-	-	4,061,496.74	2,845,989.41	3,329,659.17	1,243,859.18
Various 2023 Utility Improvements			2,050,000.00		45,553.00		52,447.00	1,952,000.00
Various Water System Improvements			4,500,000.00		218,955.00			4,281,045.00
PAGE TOTALS	3,979,687.86	1,809,337.82	6,550,000.00	-	4,326,004.74	2,845,989.41	3,382,106.17	7,476,904.18

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, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,979,687.86	1,809,337.82	6,550,000.00	-	4,326,004.74	2,845,989.41	3,382,106.17	7,476,904.18
TOTALS	3,979,687.86	1,809,337.82	6,550,000.00	-	4,326,004.74	2,845,989.41	3,382,106.17	7,476,904.18

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, 2023	xxxxxxxxxx	5,842.50
Received from 2023 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	98,000.00	xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2023	7,842.50	xxxxxxxxxx
	105,842.50	105,842.50

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	
Received from 2023 Budget Appropriation*	xxxxxxxxxx	
Received from 2023 Emergency Appropriation*	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2023	-	xxxxxxxxxx
	-	-

*The full amount of the 2023 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 2023 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 2023 or Prior Years
Various 2023 Utility Improvements	2,050,000.00	1,952,000.00	98,000.00	98,000.00
Various Water System				
Improvements	4,500,000.00	4,500,000.00		
	6,550,000.00	6,452,000.00	98,000.00	98,000.00

WATER/SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	302,047.43
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Miscellaneous		
Appropriated to Finance Improvement Authorization		XXXXXXXXXX
Appropriation to 2023 Budget Reserve		XXXXXXXXXX
Balance - December 31, 2023	302,047.43	XXXXXXXXXX
	302,047.43	302,047.43