### **General Instructions to Complete the Annual Financial Statement Workbook**

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) Begin by navigating to the "Key Inputs" tab.
- Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate the municipality/county and dates throughout the workbook. Continue to complete
- f) each of the fields in order to populate throughout the workbook. Enter the exact number of utilities and the utility types. Do not skip sets of utility pages.
- g) In all applicable signature lines insert the email address of the applicable official. The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- h) xxxx\_afs\_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use <u>Paste Values</u> to preserve formatting.
   On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to
   reduce the number of unused pages throughout the document. The following sheets can be
- k) reduce the humber of undsed pages throughout the document. The following sheets can be adjusted: 6, 6b, 9a, 10, 11, 12, 17a, 20, 35, and 37. All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.
   Quick Guide:

https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf

### Annual Financial Statement - Key In

Municipal and County AFS Version 2022

 \*\*PLEASE NOTE:
 Many of the features on this page rely on the use of macros. Because of the nature of this f

 cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run acros

 Required Information
 Responses and Data

Name and County of Municipality	Maplewood Township, Essex County	*Counties will
Full Name of Municipality/County	TOWNSHIP OF MAPLEWOOD	
County of Municipality / County	ESSEX	
Name of Municipality / County	MAPLEWOOD	
Туре	TOWNSHIP	
Federal ID #	22-6002025	
Governing Body Type	COMMITTEEPERSONS	
		•
Address	574 Valley Street	
Address	Maplewood, N.J. 07040	
Phone	973-762-8120	
Fax	973-762-3096	
		Certificate #
Chief Financial Officer	Joseph Kolodziej	N-1613
Registered Municipal Accountant	Joseph Faccone	
Year Ending	12/31/2022	
D 4 7 5 0		1
DATES	Balance - January 1, 2022	
	Balance - December 31, 2022	-
	Outstanding - January 1, 2022	-
	Outstanding - December 31, 2022	-
Year End	12/31/2022	-
Next Year End	12/31/2023	J
Budget Year	2023	1
AFS Year	2022	
PY	2021	
		<b>.</b>
Population Last Census (2020)	25,684	
Net Valuation Taxable 2022	3,885,028,061	
Muni Code	0711	
SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES	
SELECT FISCAL YEAR TYPE: Calendar	CALENDAR YEAR MUNICIPALITIES ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022	]
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022	
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023	
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023	
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022	
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021	
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021 Dec. 31, 2022	
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021 Dec. 31, 2022 Jan. 1, 2022	
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021 Dec. 31, 2022 Jan. 1, 2022 YEAR - 2021 YEAR - 2022	
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021 Dec. 31, 2022 Jan. 1, 2022 YEAR - 2021 YEAR - 2022 HOW MANY UTILITIES DOES THE ENTITY HAVE:	
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021 Dec. 31, 2022 Jan. 1, 2022 YEAR - 2021 YEAR - 2022 HOW MANY UTILITIES DOES THE ENTITY HAVE: UTILITY NAME(S)	1
Calendar UTILITY 1	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021 Dec. 31, 2022 Jan. 1, 2022 YEAR - 2021 YEAR - 2022 HOW MANY UTILITIES DOES THE ENTITY HAVE: UTILITY NAME(S) Swimming Pool	
Calendar UTILITY 1 UTILITY 2	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021 Dec. 31, 2022 Jan. 1, 2022 YEAR - 2021 YEAR - 2022 HOW MANY UTILITIES DOES THE ENTITY HAVE: UTILITY NAME(S) Swimming Pool	
Calendar UTILITY 1 UTILITY 2 UTILITY 3	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021 Dec. 31, 2022 Jan. 1, 2022 YEAR - 2021 YEAR - 2021 HOW MANY UTILITIES DOES THE ENTITY HAVE: UTILITY NAME(S) Swimming Pool	
Calendar UTILITY 1 UTILITY 2	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023 AS AT DECEMBER 31, 2022 Dec. 31, 2021 Dec. 31, 2022 Jan. 1, 2022 YEAR - 2021 YEAR - 2022 HOW MANY UTILITIES DOES THE ENTITY HAVE: UTILITY NAME(S) Swimming Pool	

UTILITY 6	,
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PAGE COUNT - SELECT STANDARD OR EXPANDED:

## ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 25,684 NET VALUATION TAXABLE 2022 3,885,028,061 MUNICODE 0711 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 MAF

MAPLEWOOD , County of

ESSEX

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 jkolodziej@maplewoodnj.gov

Title Chief Financial Officer

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

#### REQUIRED <u>CERTIFICATION</u> 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,		Joseph Kolodziej		, am the Chief Financial	
Officer, License #	N-1613	, of the	TOWNSHIP	of	
MAPLE	NOOD	, County of	ESSEX	and that the	
statements annexed h	nereto and made a	a part hereof are true stat	ements of the financial condition of th	e Local Unit as at	
December 31, 2022, o	completely in com	pliance with N.J.S.A. 40A	:5-12, as amended. I also give compl	ete assurance as	
to the veracity of requ	ired information ir	ncluded herein, needed p	rior to certification by the Director of L	ocal Government	
Services, including the	e verification of ca	ash balances as of Decen	nber 31, 2022.		

Signature	jkolodziej@ma	plewoodnj.gov
Title	Chief Finacial	Officer
Address	574 Valley S	Street
Phone Number		973-762-8120
Fax Number		973-762-3096

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 **MAPLEWOOD** 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:

	Joseph Faccone
	(Registered Municipal Accountant)
	Samuel Klein and Company LLP
	(Firm Name)
	550 Broad Street, 11th Floor
	(Address)
Certified by me	Nowork N L 07400
Certified by me	Newark, N.J. 07102 (Address)
this <u>31</u> day <u>July</u> , 2023	
	973-624-6100 (Phone Number)
	(Filone Nulliber)
	973-624-6101
	(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 <b>did not exceed 3%</b> of total appropriations;		
3.	The tax collection rate <b>exceeded 90%</b> ;		
4.	Total deferred charges did not equal or exceed 4% of the total tax levy;		
5.	There were <b>no "procedural deficiencies" noted</b> by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and		
6.	There was <b>no operating deficit</b> for the previous fiscal year.		
7.	The municipality <b>did not</b> conduct an accelerated tax sale for less than 3 consecutive years.		
8.	The municipality <b>did not</b> 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 <b>does not</b> contain a Levy or Appropriation "CAP" waiver.		
10.	The municipality has not applied for Transitional Aid for 2023.		
11.	The municipality <b>did not</b> adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).		
above crite	rsigned certifies <u>that this municipality has complied in full in meeting <b>ALL</b> of the <u>eria</u> in determining its qualification for local examination of its Budget in accordance A.C. 5:30-7.5.</u>		
Municipal	lity: TOWNSHIP OF MAPLEWOOD		
Chief Fina	ancial Officer:		
Signature	):		
Certificate	e #:		
Date:			

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 MAPLEWOOD				
Chief Financial Officer:	Joseph Kolodziej			
Signature:	jkolodziej@maplewoodnj.gov			
	N-1613			
Certificate #:	N-1613			

22-6002025

Fed I.D. #

TOWNSHIP OF MAPLEWOOD

Municipality

ESSEX

County

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

		Fiscal Year Ending:	December 31, 2022
	(1) Federal programs	(2)	(3)
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$306,404.54_\$	5 254,498.65	\$

Type of Audit required by Title 2 U.S. Code of Federal Regulations

(CFR) (Uniform Requirements) and OMB 15-08.

Single Audit

Program Specific Audit

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

- Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).
  - (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
  - (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
  - (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

jkolodziej@maplewoodnj.gov Signature of Chief Financial Officer 7/31/2023 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 of if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

### CERTIFICATION

 I hereby certify that there was no "utility fund" on the books of account and there was no

 utility owned and operated by the
 TOWNSHIP
 of
 MAPLEWOOD

 County of
 ESSEX
 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 \$3,909,258,589.00

> tdekorte@maplewoodnj.gov SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF MAPLEWOOD MUNICIPALITY

ESSEX

COUNTY

Sheet 2

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

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

Title of Account		Debit	Credit
CASH		12,544,549.23	
INVESTMENTS		12,044,040.20	
DUE FROM/TO STATE - VETERANS AND SEN			68,892.8
CHANGE FUNDS		400.00	00,002.0
eivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	16,849.95		
CURRENT	1,558,950.40		
SUBTOTAL		1,575,800.35	
TAX TITLE LIENS RECEIVABLE		277,015.96	
PROPERTY ACQUIRED FOR TAXES		322,500.00	
CONTRACT SALES RECEIVABLE			
MORTGAGE SALES RECEIVABLE			
SEWER USER CHARGES RECEIVABLE		341,157.77	
SEWER USER LIENS		1,235.30	
OTHER LIENS RECEIVABLE		393.20	
OTHER ACCOUNTS RECEIVABLE		30,382.39	
DUE FROM ANIMAL CONTROL TRUST FUND		8,559.20	
DUE FROM GENERAL TRUST FUND		1,664,066.58	
DUE FROM SWIMMING POOL OPERATING FU	IND	4,801.37	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		2,974,070.00	
DEFICIT		-	
Page Totals:		19,744,931.35	68,892.8

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

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	19,744,931.35	68,892.87
APPROPRIATION RESERVES		1,315,886.79
ENCUMBRANCES PAYABLE		1,357,352.71
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		171,979.60
PREPAID TAXES		531,345.73
ACCOUNTS PAYABLE		83,414.72
SEWER RENT OVERPAYMENTS		9,385.88
DUE TO STATE:		
MARRIAGE LICENCE		4,775.00
DCA TRAINING FEES		10,543.00
LOCAL SCHOOL TAX PAYABLE		0.47
REGIONAL SCHOOL TAX PAYABLE		
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		117,804.33
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		
PREPAID REVENUE		190,191.60
DUE TO FEDERAL AND STATE GRANT FUND		2,509,504.34
DUE TO MUNICIPAL OPEN SPACE TRUST FUND		390,760.23
DUE TO GENERAL CAPITAL FUND		2,000,117.93
PAGE TOTAL	19,744,931.35	8,761,955.20
(Do not crowd - add additio	nal shoots)	

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

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

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	19,744,931.35	8,761,955.20
SUBTO	ГАL 19,744,931.35	8,761,955.20 <b>"C"</b>
		<u> </u>
SPECIAL EMERGENCY NOTE		1,600,000.00
RESERVE FOR RECEIVABLES		4,225,912.12
DEFERRED SCHOOL TAX		
DEFERRED SCHOOL TAX PAYABLE		
FUND BALANCE		5,157,064.03
TOTALS	5 19,744,931.35	19,744,931.35
		13,744,331.33

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

## POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2 \*

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	10,190.58	
DUE FROM GENERAL TRUST FUND	1,514.51	
PREPAID REVENUE		10,874.78
RESERVE FOR EXPENDITURES		830.31
TOTALS (Do not crowd - add add	11,705.09	11,705.09

(Do not crowd - add additional sheets)

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

# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	185,463.50	
GRANTS RECEIVABLE	1,006,205.87	
	2 500 504 24	
	2,509,504.34	
DUE FROM GENERAL TRUST FUND	7,100.00	
DUE FROM GENREAL CAPITAL FUND ENCUMBRANCES PAYABLE	0.01	
APPROPRIATED RESERVES		1,530,714.10
UNAPPROPRIATED RESERVES		2,177,559.62
TOTALS	3,708,273.72	3,708,273.72
(Do not around add or		

(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	49,198.60	
DUE TO CURRENT FUND	l	8,559.20
DUE TO STATE OF NJ		50.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		37,669.40
PREPAID LICENSES		2,919.60
FUND TOTALS	49,198.60	49,198.60
ASSESSMENT TRUST FUND		
CASH		
DUE TO -		
RESERVE FOR:		
NESERVE FOR.		
FUND TOTALS	-	
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	659,020.70	
DUE FROM CURRENT FUND	390,760.23	
RESERVE FOR MUNICIPAL OPEN SPACE TRUST FUND		1,049,780.93
FUND TOTALS	1,049,780.93	1 040 780 03
	1,048,700.83	1,049,780.93
LOSAP TRUST FUND	┨──────┨──	
CASH		
FUND TOTALS (Do not crowd - add additional s		-

# 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	6,259,041.54	
DUE FROM MUNICIPAL COURT	10.00	
OTHER ACCOUNTS RECEIVABLE	276,308.47	
DUE FROM GENERAL CAPITAL FUND	31,673.88	
TOTAL TRUST FUND RESERVES		2,267,866.56
PAYROLL DEDUCTIONS PAYABLE		378,915.78
PREMIUMS ON TAX SALE		2,072,194.93
DUE TO CURRENT FUND		1,664,066.58
DUE TO FEDERAL AND STATE GRANT FUND		7,100.00
DUE TO SWIMMING POOL OPERATING FUND		69,998.82
DUE TO PUBLIC ASSISTANCE TRUST FUND ACCOUNT #1		1,514.51
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add additional s	6,567,033.89	6,461,657.18

# 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	6,567,033.89	6,461,657.18
OTHER TRUST FUNDS (continued)		
SECURITY DEPOSITS		
RESERVE FOR SELF-LOSS INSURANCE TRUST FUND EXP.		194.38
RESERVE FOR STATE UNEMPLOYMENT TRUST FUND EXP.		105,182.33
TOTALS	6,567,033.89	6,567,033.89

# 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	6,567,033.89	6,567,033.89
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add ad	6,567,033.89	6,567,033.89

# SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2022</u>
Parking Offenses Adjudication				-
Act	19,524.55			19,524.55
Affordable Housing	398,637.09	50,208.39	40,988.99	407,856.49
Arts - Maplewood	4,584.24			4,584.24
Builders' Escrow	103,700.72	162,685.18	111,402.75	154,983.15
Mural Donations	3,535.59			3,535.59
Donations	45,244.23	7,201.52		52,445.75
Redevelopment Escrows	77,970.46			77,970.46
Escrows	761,137.66	23,800.00	68,019.05	716,918.61
Fire Prevention Penalties	7,231.10	9,435.00	2,529.89	14,136.21
Forfeited Property	17,305.48	189.37	798.92	16,695.93
Outside Employment of Police				
Officers	100,021.03	1,137,554.38	1,137,554.38	100,021.03
Recreation Programs	268,408.13	1,870,773.78	1,900,667.25	238,514.66
Recycling Trust	27,419.26			27,419.26
Storm Recovery Trust Fund	187,013.25			187,013.25
Redemption of Tax Title Liens	149,534.61	580,534.89	730,069.50	_
SEA EPC ( Energy Cooperative )	240,637.61	38,424.29	41,000.00	238,061.90
Junior Police Academy	330.20			330.20
MAPSO Safe Rides	656.11			656.11
Maplewood Cares	6,849.17	350.00		7,199.17
				-
				-
				-
				-
				-
				-
				-
				-
PAGE TOTAL	\$ 2,419,740.49 \$	3,881,156.80	\$4,033,030.73_\$	2,267,866.56

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

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2022</u>
PREVIOUS PAGE TOTAL	2,419,740.49	3,881,156.80	4,033,030.73	2,267,866.56
				-
				-
				-
				-
				<u> </u>
				-
PAGE TOTAL	\$\$	3,881,156.80 \$	4,033,030.73 \$	- 2,267,866.56

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, 2021	Assessments and Liens	Current	EIPTS			Disbursements	Balance Dec. 31, 2022
Assessment Serial Bond Issues:	 		Budget	 	 		 	
								-
								_
								-
								-
Assessment Bond Anticipation Note Issues:	хххххххх	xxxxxxxx	xxxxxxxx	<b>XXXXXXXXX</b>	xxxxxxxxx	xxxxxxxx	хххххххх	xxxxxxxx
								-
								-
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	<b>XXXXXXXXX</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>	*****	*****	xxxxxxxx	<b>XXXXXXXXX</b>	<b>XXXXXXXX</b>
*Show op rod figure	-	-	_	-	-	-	-	-

\*Show as red figure

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
stimated Proceeds Bonds and Notes Authorized	15,949,890.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued		15,949,890.0
CASH	7,802,629.72	
NOTES RECEIVABLE	2,080,000.00	
FEDERAL AND STATE GRANTS RECEIVABLE	8,036,786.27	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	29,285,702.93	
UNFUNDED	32,197,942.77	
OVEREXPENDITURE OF ORDINANCE APPROPRIATION	82,027.00	
UNFUNDED IMPROVEMENT COSTS	3,433.00	
DUE FROM CURRENT FUND	2,000,117.93	
DUE FROM SWIMMING POOL OPERATING FUND	120,000.00	
DUE FROM SWIMMING POOL CAPITAL FUND	1,557,452.20	
DUE TO FEDERAL AND STATE GRANT FUND		0.0
DUE TO GENERAL TRUST FUND		31,673.8
PAGE TOTALS (Do not crowd - add additional	99,115,981.82	15,981,563.8

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	99,115,981.82	15,981,563.89
BOND ANTICIPATION NOTES PAYABLE		16,474,000.00
GENERAL SERIAL BONDS		28,838,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		447,702.93
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,879,157.51
UNFUNDED		31,989,497.96
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		189,466.57
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR DEBT SERVICE		9.56
RESERVE FOR GRANT RECEIVABLES		2,125,882.77
CAPITAL FUND BALANCE		1,190,700.63
	99,115,981.82	99,115,981.82

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2022

	Cas	h	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	272,753.12	13,686,689.45	1,414,893.34	12,544,549.23
Grant Fund		186,043.59	580.09	185,463.50
Trust - Animal Control		49,352.46	153.86	49,198.60
Trust - Assessment				-
Trust - Municipal Open Space		659,020.70		659,020.70
Trust - LOSAP				_
Trust - CDBG				-
Trust - Other		6,863,493.60	604,452.06	6,259,041.54
Trust - Arts and Culture				
General Capital		7,827,273.82	24,644.10	7,802,629.72
Public Assistance Trust		10,190.58		10,190.58
UTILITIES:		, , , , , , , , , , , , , , , , , , ,		
Swimming Pool Operating		582,986.38		582,986.38
Swimming Pool Capital		1,395,258.16		1,395,258.16
				_
				-
				-
				-
				-
				_
				_
				_
				_
				_
				-
				-
				-
Total	272,753.12	31,260,308.74	2,044,723.45	29,488,338.41

\* 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:	jfaccone@sklein-cpa.com

Т

Title: Registered Municipal Accountant

Sheet 9

# CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

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

Current Fund - Valley Bank #41001362	12,634,047.83
Current Fund - Clearing Checking - Valley Bank #41175174	1,052,613.79
Current Fund - Valley Bank #41945832	27.83
Federal and State Grant Fund - Valley Bank #41001567	186,043.59
Animal Control Trust Fund - Valley Bank #41001508	49,352.46
Open Space Trust - Valley Bank #41219724	659,020.70
General Capital Fund - Valley Bank #9629	7,779,862.85
General Capital Fund - BCB Community Bank #2014000893	47,410.97
General Trust Fund - General Trust Account - Valley Bank #41001451	1,212,619.34
General Trust Fund - Redemption and Premium Account - Valley Bank #41001583	3,300,426.01
General Trust Fund - BCB Community Bank #3618000016	98,115.82
General Trust Fund - Redemption and Premium Account -BCB Community Bank #0010	17,898.84
General Trust Fund - Unemployment Account - Valley Bank #41001443	103,224.57
General Trust Fund - Builder's Escrow - Sub Accounts - Valley Bank #970009	155,095.62
General Trust Fund - Recreation Trust - Valley Bank #41001478	141,310.21
General Trust Fund - Affordable Housing Trust - Valley Bank #41174275	405,265.34
General Trust Fund - Municipal Forfeiture - Valley Bank #41000897	16,695.93
General Trust Fund - Arts Maplewood Trust - Valley Bank #41174445	4,598.57
General Trust Fund - Escrow Trust Fund - Valley Bank #41174488	53,349.19
General Trust Fund - Escrow Trust Fund - Valley Bank #41497961	3,108.75
General Trust Fund - Escrow Trust Fund - Valley Bank #970360	765,000.07
General Trust Fund - Self- Loss Insurance - Valley Bank #41174461	194.38
General Trust Fund - Recycling Trust - Valley Bank #41174437	27,504.97
General Trust Fund - Payroll Account - Valley Bank #41219708	32,201.08
General Trust Fund - Payroll Escrow Account - Valley Bank #41219716	351,058.98
General Trust Fund - Payroll FSA Account - Valley Bank #41425928	26,052.14
General Trust Fund - SEA EPC (Energy) Account - Valley Bank #41945808	142,971.03
General Trust Fund - Safe Rides Account - Valley Bank #42179203	658.43
General Trust Fund - Junior Police Account - Valley Bank #41945824	331.36
General Trust Fund - Maplewood Police Explorer Program Account - Valley Bank #41945816	0.01
General Trust Fund - Maplewood Cares - Valley Bank #41001575	5,812.96
Public Assistance Trust Fund - Public Assistance Trust I - Valley Bank #41001524	6,015.80
Public Assistance Trust Fund - Public Assistance Trust II - Valley Bank #41001079	4,174.78
Swimming Pool Operating Fund - Valley Bank #41001486	582,986.38
Swimming Pool Capital Fund - Valley Bank #41174453	1,395,258.16
PAGE TOTAL	31,260,308.74

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

# CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

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

PREVIOUS PAGE TOTAL	31,260,308.74
TOTAL PAGE	31,260,308.74

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, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
Muncipal Alliance Grant:						_
FY 2019	17.28					17.28
FY 2020	10,967.04					10,967.04
FY 2021	19,660.75					19,660.75
FY 2022	11,669.20		11,669.20			
FY 2023		11,669.20	2,363.05			9,306.15
Historic Preservation Office - 2019	1,780.00					1,780.00
Neighborhood Preservation Program - 2021	12,500.00					12,500.00
Body Worn Cameras Grant - 2021	122,280.00		78,379.70			43,900.30
Pedestrian Safety, Education and Enforcement Fund	8,820.00		3,180.00			5,640.00
Click It or Ticket It	960.00		960.00			
Drive Sober or Get Pulled Over	6,000.00		5,940.00			60.00
U Text, U Drive, U Pay Grant	5,490.00		5,490.00			
U.S. Department of Health CARES Act - 2020	7,887.25					7,887.25
Strengthg Local Public Health - 2021	256,412.00		256,412.00			-
Strengthg Local Public Health - 2022		274,735.00	29,418.00			245,317.00
Clean Communities Grant		42,914.77	42,914.77			-
Apothecarium Private Grant		45,000.00	45,000.00			
PAGE TOTALS	464,443.52	374,318.97	481,726.72	-	-	357,035.77

# 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	464,443.52	374,318.97	481,726.72	-		357,035.77
NJ DOT - Lexington Avenue		505,000.00			505,000.00	
Safe Routes to Schools		488,000.00				488,000.00
Recycling Tonnage Grant		23,767.52	23,767.52			-
Neighborhood Preservation Program - Hilton		125,000.00				125,000.00
Neighborhood Preservation Program - Dehart		170,000.00	153,000.00			17,000.00
Click It or Ticket It		7,000.00	4,920.00			2,080.00
Safe and Secure		21,067.00	21,067.00			
Bulletproof Vest Program		1,674.40				1,674.40
Body Armor Grant		4,367.11	4,367.11			
EMMA Grant		10,000.00	10,000.00			-
BPU Community Energy Planning Grant		10,000.00				10,000.00
Janssen National OPIOIDS Settlement Fund		12,109.80	12,109.80			
DMHAS Youth Leadership		5,415.70				5,415.70
						-
PAGE TOTALS	464,443.52	1,757,720.50	710,958.15	-	505,000.00	1,006,205.87

# 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	464,443.52	1,757,720.50	710,958.15		505,000.00	1,006,205.87
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	464,443.52	1,757,720.50	710,958.15	-	505,000.00	1,006,205.87

Grant	Balance	Transferred Budget App		Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
Body Armor Replacement:							
2014	4,271.36			4,271.36			
2016	5,804.00			928.64			4,875.36
2017	5,552.74						5,552.74
2018	2,856.70						2,856.70
2020	12,195.78						12,195.78
2022		4,367.11					4,367.11
Drunk Driving Enforcement Fund:							
2019	2,909.52			1,600.00			1,309.52
2020	3,000.00						3,000.00
Hazardous Discharge Site Remediation - 2017	9,501.03						9,501.03
Municipal Alliance Grant:							
FY 2019	16.68						16.68
FY 2020	22,450.14						22,450.14
FY 2021	23,149.42						23,149.42
FY 2022	18,169.20			10,738.00			7,431.20
FY 2023		14,669.20					14,669.20
							-
PAGE TOTALS	109,876.57	19,036.31		17,538.00	-	-	111,374.88

Grant	Balance	Transferred from 2022 Balance Budget Appropriations		Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87	Expended	Other	Cancelled	Dec. 31, 2022
PREVIOUS PAGE TOTALS	109,876.57	19,036.31		17,538.00	-	-	111,374.88
Historic Preservation Office - 2019	1,780.00						1,780.00
Recycling Grant:							-
2019	3,500.71						3,500.71
2020	22,115.82						22,115.82
2022		23,767.52					23,767.52
Safe and Secure Communities:							
1.1 Spec 2020 2021	39,013.00						39,013.00
<u>2021</u>	39,013.00						39,013.00
2022		21,067.00					21,067.00
Neighborhood Preservation Program - 2021	125,000.00			112,500.00			12,500.00
Body Worn Cameras Grant - 2021	112,539.80			72,263.50			40,276.30
Bulletproof Vest Program:							
2018	467.42						467.42
2020	848.45						848.45
2021	2,996.60						2,996.60
2022		1,674.40					1,674.40
Pedestrian Safety, Education and Enforcement - 2021	21,380.00						21,380.00
PAGE TOTALS	478,531.37	65,545.23	-	202,301.50	-	-	341,775.10

	Grant	Transferred from 2022 Balance Budget Appropriations		Expended	Other	Cancelled	Balance	
	-	Jan. 1, 2022	Budget	Appropriation By 40A:4-87	'			Dec. 31, 2022
	PREVIOUS PAGE TOTALS	478,531.37	65,545.23	_	202,301.50			341,775.10
	Click It or Ticket It							
	2020	5,252.50						5,252.50
	2021	6,000.00						6,000.00
	2022		7,000.00					7,000.00
	Drive Sober or Get Pulled Over - 2021	6,000.00						6,000.00
Sheet 11.2	U Text, U Drive, U Pay Grant:							
2 ĕt	2019	5,250.00						5,250.00
	2021	6,000.00						6,000.00
	CARES Act - 2020	7,887.25						- 7,887.25
	Strengthening Local Public Health Capacacity - 2021	296,602.11			31,669.54			264,932.57
	CDBG Census Participation Promotion - 2020	1,505.00			114.00			1,391.00
	BPU Community energy Planning Grant			10,000.00				10,000.00
	Janssen National OPIOIDS Settlement Fund			12,109.80				12,109.80
	DMHAS Youth Leadership			5,415.70				5,415.70
	PAGE TOTALS	813,028.23	72,545.23	27,525.50	234,085.04	-	-	- 679,013.92

Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	d from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	813,028.23	72,545.23	27,525.50	234,085.04	-		679,013.92
NJ DOT - Lexington Avenue		505,000.00				505,000.00	-
Safe Routes to Schools		488,000.00					488,000.00
Clean Communities - 2022		42,914.77		36,134.89			6,779.88
Strengthening Local Public Health Capacity - 2022		274,735.00		274,735.00			-
Neighborhood Preservation Program - Hilton		125,000.00					125,000.00
Neighborhood Preservation Program - Dehart		170,000.00					170,000.00
Clean Communities - 2021 Apothecarium Private Grant	26,070.73			6,062.26			20,008.47
		45,000.00		3,088.17			41,911.83
<sup>1</sup> EMMA Grant		10,000.00		10,000.00			-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	839,098.96	1,733,195.00	27,525.50	564,105.36	-	505,000.00	1,530,714.10

Sheet 1 Totals

Grant	Balance	Transferred from 2022 Budget Appropriations		Received	Other	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022
PREVIOUS PAGE TOTALS		-	-		-	_
Recycling Tonnage Grant	30,580.68					30,580.68
Body Armor Grant	4,367.11	4,367.11		6,671.92		6,671.92
Safe and Secure Grant	21,067.00	21,067.00		5,266.75		5,266.75
Bulletproof Vest Program	2,529.52					2,529.52
State and Local Fiscal Recovery Funds	1,328,243.96			1,328,243.96	(552,953.00)	2,103,534.92
Emergency Management Performance Grant	10,000.00	10,000.00		10,000.00		10,000.00
Apothecarium Private Grant U Text, U Drive, U Pay Grant	9,590.65					9,590.65
				2,000.00		2,000.00
Janssen National OPIOIDS Settlement Fund				7,385.18		7,385.18
						_
						_
						_
						_
						_
						_
						-
TOTALS	1,406,378.92	35,434.11	-	1,359,567.81	(552,953.00)	2,177,559.62

# \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	****	<b>XXXXXXXXX</b>
School Tax Payable #	xxxxxxxxxx	0.49
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	****	
Levy School Year July 1, 2022 - June 30, 2023	****	
Levy Calendar Year 2022	****	77,796,692.00
Paid	77,796,692.02	<b>XXXXXXXXX</b>
Balance - December 31, 2022	****	<b>XXXXXXXXX</b>
School Tax Payable #	0.47	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	77,796,692.49	77,796,692.49

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, 2022	*****	xxxxxxxxx
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		xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
# Must include unpaid requisitions.	-	-

# **REGIONAL HIGH SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	<b>XXXXXXXXX</b>
School Tax Payable #	****	
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		xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	<b>XXXXXXXXX</b>
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
# Must include unpaid requisitions.	-	-

# COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	41,058.19
2022 Levy:		<b>XXXXXXXXX</b>
General County	xxxxxxxxxx	20,463,938.50
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	692,580.74
Due County for Added and Omitted Taxes	xxxxxxxxxx	117,804.33
Paid	21,197,577.43	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	117,804.33	xxxxxxxxx
	21,315,381.76	21,315,381.76

# SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxxx	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)		xxxxxxxxxx	<b>XXXXXXXXX</b>
Fire -		<b>xxxxxxxxx</b>	<b>XXXXXXXXX</b>
Sewer -		<b>XXXXXXXXXXX</b>	<b>XXXXXXXXX</b>
Water -		xxxxxxxxxx	xxxxxxxxx
Garbage -		xxxxxxxxxx	xxxxxxxxx
Special Improvement District	224,662.13	xxxxxxxxxx	XXXXXXXXXX
		xxxxxxxxxx	XXXXXXXXXX
		xxxxxxxxxx	XXXXXXXXXX
Total 2022 Levy		xxxxxxxxxx	224,662.13
Paid		224,662.13	xxxxxxxxx
Balance - December 31, 2022		_	xxxxxxxxx
		224,662.13	224,662.13

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	1,500,000.00	1,500,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			
Miscellaneous Revenue Anticipated:	xxxxxxxxx	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Adopted Budget	12,946,281.00	13,270,883.28	324,602.28
Added by N.J.S.A. 40A:4-87 (List on 17a)	27,525.50	27,525.50	
Total Miscellaneous Revenue Anticipated	12,973,806.50	13,298,408.78	324,602.28
Receipts from Delinquent Taxes	1,000,000.00	1,041,697.50	41,697.50
Amount to be Raised by Taxation:		xxxxxxxx	
(a) Local Tax for Municipal Purposes	36,102,393.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	1,524,024.00	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	37,626,417.00	38,226,826.16	600,409.16
	53,100,223.50	54,066,932.44	966,708.94

# ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	136,338,220.60
Amount to be Raised by Taxation	<b>XXXXXXXXX</b>	<b>xxxxxxx</b>
Local District School Tax	77,796,692.00	<b>XXXXXXXX</b>
Regional School Tax	-	xxxxxxxx
Regional High School Tax	_	xxxxxxxx
County Taxes	21,156,519.24	xxxxxxxx
Due County for Added and Omitted Taxes	117,804.33	xxxxxxxx
Special District Taxes	224,662.13	xxxxxxxx
Municipal Open Space Tax	390,716.74	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxx	1,575,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	38,226,826.16	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxx	
*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 def	<sub>icit</sub> 137,913,220.60	137,913,220.60

in the above allocation would apply to "Non-Budget Revenue" only.

## 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
	40.000.00	10,000,00	
3PU Community Energy Planning Grant	10,000.00	10,000.00	-
Janssen National Opioids Settlement Fund	12,109.80	12,109.80	-
OMHAS Youth Leadership	5,415.70	5,415.70	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		_	_
		_	-
PAGE TOTALS	27,525.50	27,525.50	

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:

jkolodziej@maplewoodnj.gov

## 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
PREVIOUS PAGE TOTALS	27,525.50	27,525.50	-
		_	-
		_	-
		_	-
		-	-
		-	-
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		-	-
			-
		-	
		-	-
			-
TOTALS	27,525.50	27,525.50	

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:

## **STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022**

2022 Budget As Adopted	53,072,698.00	
2022 Budget - Added by N.J.S.A. 40A:4-87		27,525.50
Appropriated for 2022 (Budget Statement Item 9)		53,100,223.50
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		574,070.00
Total General Appropriations (Budget Statement Item 9)		53,674,293.50
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		53,674,293.50
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	50,668,820.25	
Paid or Charged - Reserve for Uncollected Taxes 1,575,000.00		
Reserved		
Total Expenditures	53,559,707.04	
Unexpended Balances Canceled (see footnote)	114,586.46	

#### 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:		XXXXXXXXX
Miscellaneous Revenues anticipated	****	324,602.28
Delinquent Tax Collections	<b>XXXXXXXX</b>	41,697.50
	****	
Required Collection of Current Taxes	<b>XXXXXXXX</b>	600,409.16
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxx	114,586.46
Miscellaneous Revenue Not Anticipated	****	1,756,241.59
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	<b>XXXXXXXXX</b>	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxx	1,817,474.49
Prior Years Interfunds Returned in 2022	*****	,, <b>.</b>
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxx
Balance - January 1, 2022		xxxxxxxx
Balance - December 31, 2022		_
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	_	xxxxxxxx
Delinquent Tax Collections	_	XXXXXXXXX
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2022	1,476,339.05	xxxxxxxx
Prior Year Paid Taxes Cancelled	130,157.30	
Prior Year Revenue Refunds	115,108.40	
Senior Citizen Deductions Disallowed - Prior Year	2,750.00	
Reserve for Other Accounts Receivable	1,576.87	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	2,929,079.86	XXXXXXXXX
	4,655,011.48	4,655,011.48

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	
Public Works Department	7,137.00
Police Department	42.12
Clerk	8,020.00
Engineering Department	362.50
Recreation Department	8,812.25
Administrative Fee for Senior Citizen and Veteran Deductions	1,015.00
Building Department	28.00
FEMA - Tropical Storm Isaias	163,446.44
FEMA - Hurricane Ida	810,081.52
Insurance Settlement	708,740.55
Sale of Municipal Assets	23,613.00
Return Check Fee	320.00
Hotel Fees	207.03
Public Defender Fees	294.50
Health Department	451.00
Donations	1,000.00
DMV Inspection Fees	100.00
Miscellaneous	22,570.68
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,756,241.59

# SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	3,727,984.17
2.	<b>XXXXXXXXX</b>	
3. Excess Resulting from 2022 Operations	<b>XXXXXXXXX</b>	2,929,079.86
4. Amount Appropriated in the 2022 Budget - Cash	1,500,000.00	xxxxxxxx
<ol> <li>Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>	_	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	5,157,064.03	<b>XXXXXXXX</b>
	6,657,064.03	6,657,064.03

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

Cash		12,544,549.23
Investments		
Change Funds		400.00
Sub Total		12,544,949.23
Deduct Cash Liabilities Marked with "C" on Trial Balance		8,761,955.20
Cash Surplus		3,782,994.03
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:* (1) Due from State of N.J. Senior Citizens and Veterans Deduction		
Deferred Charges #	1,374,070.00	
Cash Deficit #		
Total Other Assets		1,374,070.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.		5,157,064.03

# 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) #			\$	136,986,089.39
	or (Abstract of Ratables)			\$	
2.	Amount of Levy - Special District Taxes			\$	224,662.13
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.			\$	760,881.43
5b.	Subtotal 2022 Levy         \$ 137,971,632.95           Reductions Due to Tax Appeals**         \$ 62,441.82           Total 2022 Tax Levy         \$ 62,441.82			\$	137,909,191.13
6.	Transferred to Tax Title Liens			\$	12,020.13
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2021	\$	740,087.57	_	
	In 2022*	\$	135,552,133.03	_	
	Homestead Benefit Credit	\$		_	
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$	46,000.00	_	
	Total To Line 14	\$_	136,338,220.60	=	
11.	Total Credits			\$	136,350,240.73
12.	Amount Outstanding December 31, 2022			\$	1,558,950.40
13.	Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is <b>98.86%</b>				
<u>Note</u>	: If municipality conducted Accelerated Tax Sale or Tax Levy S	ale c	heck herear	nd co	omplete sheet 22a.
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	136,338,220.60	-	
	To Current Taxes Realized in Cash (Sheet 17)	\$	136,338,220.60	-	
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 be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.	e to			
# 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)	\$ 136,338,220.60
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 136,338,220.60
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 137,909,191.13
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.86%

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 136,338,220.60
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 136,338,220.60
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 137,909,191.13
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.86%

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

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	61,642.87
2. Senior Citizens Deductions Per Tax Billings	7,250.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	40,750.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	1,000.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	250.00	
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	3,000.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	<b>XXXXXXXX</b>	2,750.00
9. Received in Cash from State	<b>XXXXXXXX</b>	50,750.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	
Due To State of New Jersey	68,892.87	xxxxxxxx
	118,142.87	118,142.87

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

Line 2	7,250.00
Line 3	40,750.00
Line 4	1,000.00
Sub - Total	49,000.00
Less: Line 7	3,000.00
To Item 10, Sheet 22	46,000.00

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

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	-
Taxes Pending Appeals	****	xxxxxxxx
Interest Earned on Taxes Pending Appeals	****	xxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		xxxxxxxx
Balance - December 31, 2022		
Taxes Pending Appeals*	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	****	xxxxxxxx
*Includes State Tax Court and County Board of Taxation	_	

Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022

jkolodziej@maplewoodnj.gov Signature of Tax Collector

T-1652 License #

7/29/2023 Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		û —			
			Debit		Credit
1. Balance - January 1, 2022		1,324,204.98		xxxxxxxx	
A. Taxes	1,060,091.29		xxxxxxxx		xxxxxxxx
B. Tax Title Liens	264,113.69		xxxxxxxx		xxxxxxxx
2. Canceled:			xxxxxxxx		xxxxxxxx
A. Taxes			xxxxxxxx		3,538.76
B. Tax Title Liens			xxxxxxxx		
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxx		xxxxxxxx
A. Taxes			xxxxxxxx		
B. Tax Title Liens			xxxxxxxx		
4. Added Taxes			2,750.00		xxxxxxxx
5. Added Tax Title Liens					xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and		xxxxxxxx			
A. Taxes - Transfers to Tax Title Liens		xxxxxxxx	(1)	755.08	
B. Tax Title Liens - Transfers from Taxes		(1)	755.08		xxxxxxxx
7. Balance Before Cash Payments			xxxxxxxx		1,323,416.22
8. Totals			1,327,710.06		1,327,710.06
9. Balance Brought Down			1,323,416.22		xxxxxxxx
10. Collected:			xxxxxxxx		1,041,697.50
A. Taxes	1,041,697.50		xxxxxxxx		xxxxxxxx
B. Tax Title Liens			xxxxxxxx		xxxxxxxx
11. Interest and Costs - 2022 Tax Sale			127.06		xxxxxxxx
12. 2022 Taxes Transferred to Liens			12,020.13		xxxxxxxx
13. 2022 Taxes			1,558,950.40		xxxxxxxx
14. Balance - December 31, 2022			xxxxxxxx		1,852,816.31
A. Taxes	1,575,800.35		xxxxxxxx		xxxxxxxx
B. Tax Title Liens	277,015.96		xxxxxxxx		xxxxxxxx
15. Totals			2,894,513.81		2,894,513.81

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **78.71%** 

17. Item No.14 multiplied by percentage shown above is **1,45** maximum amount that may be anticipated in 2023.

1,458,351.72 and represents the

(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	322,500.00	XXXXXXXXX
2. Foreclosed or Dee	eded in 2022	xxxxxxxx	<b>XXXXXXXX</b>
3. Tax Title Lie	ns	_	<b>XXXXXXXX</b>
4. Taxes Rece	ivable	_	<b>XXXXXXXX</b>
5A.			xxxxxxxx
5B.		хххххххх	
6. Adjustment	to Assessed Valuation		xxxxxxxx
7. Adjustment	to Assessed Valuation	xxxxxxxx	
8. Sales		хххххххх	<b>XXXXXXXX</b>
9. Cash *		xxxxxxxx	
10. Contract		xxxxxxxx	
11. Mortgage		xxxxxxxx	
12. Loss on Sales	3	xxxxxxxx	
13. Gain on Sale	es		xxxxxxxx
14. Balance - Decemb	per 31, 2022	xxxxxxxx	322,500.00
		322,500.00	322,500.00

#### CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2022		<b>XXXXXXXX</b>
16. 2022 Sales from Foreclosed Property		<b>xxxxxxx</b>
17. Collected*	<b>xxxxxxxx</b>	
18.	<b>xxxxxxxx</b>	
19. Balance - December 31, 2022	xxxxxxxx	-
	-	

#### MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2022		xxxxxxxx
21. 2022 Sales from Foreclosed Property		<b>XXXXXXXX</b>
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2022	<b>XXXXXXXX</b>	-
	-	-
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.)

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

Caused By	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting from <u>2022</u>	Balance as at Dec. 31, 2022
Emergency Authorization - Municipal*	\$ <b>_</b>	\$ 	\$ 	\$ 
Emergency Authorization - Schools	\$	\$	\$	\$ 
Overexpenditure of Appropriations	\$	\$	\$	\$ -
General Capital Fund:	\$	\$	\$	\$ -
Unfunded Improvement Costs	\$ 3,433.00	\$	\$	\$ 3,433.00
Overexpenditure of Ordinance	\$	\$	\$	\$ -
Appropriation	\$ 82,027.00	\$	\$	\$ 82,027.00
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ 85,460.00	\$ -	\$ _	\$ 85,460.00

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

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

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	On Account of	Date Entered	Amount	Appropriated for in Budget of <u>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.

Date	Purpose	Purpose Amount	Amount	Not Less Than	Balance	REDUCED IN 2022		Balance
			Authorized	1/5 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
12/15/2020	Special Emergency COVID-19		2,000,000.00	400,000.00	2,000,000.00	400,000.00		1,600,000.00
9/21/2021	Emergency Response to Tropical Storm Ida		1,000,000.00	200,000.00	1,000,000.00	200,000.00		800,000.00
10/3/2022	Revaluation Program		574,070.00	114,814.00				574,070.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
		Totals	3,574,070.00	714,814.00	3,000,000.00	600,000.00	-	2,974,070.00

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

jkolodziej@maplewoodnj.gov

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 Ar	Amount Not Less Tha		Not Less Than Balance		REDUCED IN 2022	
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Balance Dec. 31, 2022
							-
							-
							-
							-
							-
							-
							_
							_
							_
							_
							_
							_
	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:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. and are recorded on this page

Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 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	xxxxxxxx	34,302,000.00	
Issued	<b>XXXXXXXX</b>		
Paid	5,464,000.00	<b>XXXXXXXX</b>	
Outstanding - December 31, 2022	28,838,000.00	XXXXXXXXX	
	34,302,000.00	34,302,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 3,627,000.00
2023 Interest on Bonds*		\$ 808,838.68	
ASSESSMENT SEF			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		<b>XXXXXXXX</b>	
Outstanding - December 31, 2022		-	
2023 Bond Maturities - Assessment Bonds	\$		
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 808,838.68

#### LIST OF BONDS 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 GREEN ACRES TRUST LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	492,676.82	
Issued	<b>XXXXXXXX</b>		
Paid	44,973.89	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	447,702.93	XXXXXXXXX	
	492,676.82	492,676.82	
2023 Loan Maturities			\$ 45,877.87
2023 Interest on Loans	\$ 8,725.81		
Total 2023 Debt Service for Green Acres Trust Loan			\$ 54,603.68
LOAN			
Outstanding - January 1, 2022	<b>XXXXXXXX</b>		
Issued	<b>XXXXXXXX</b>		
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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	<b>XXXXXXXXX</b>	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$-
LOAN			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	<b>XXXXXXXX</b>	
	-	-	
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	xxxxxxxx		
Issued	<b>XXXXXXXX</b>		
Paid		*****	
Refunded			
Outstanding - December 31, 2022	_	<b>XXXXXXXX</b>	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$
LOAN	[	<b></b>	
Outstanding - January 1, 2022	<b>XXXXXXXX</b>		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
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	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL SE Outstanding - January 1, 2022	ERIAL BONDS		
Issued	xxxxxxxxx		
Paid		*****	
Outstanding - December 31, 2022	-	<b>XXXXXXXX</b>	
	-		
2023 Interest on Bonds		\$	
2023 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Servi	ce" (*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 20

		Outstanding Dec. 31, 2022	2023 Interest Requirement
1.	Emergency Notes	\$	\$
2.	Special Emergency Notes	\$ 1,600,000.00	\$
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, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements         For Principal       For Interest**		Interest Computed to (Insert Date)
Construction, Equipping and Furnishing of a							-	
New Library - Ord. #3017-21	2,000,000.00	2/16/2021	2,000,000.00	07/27/23	4.0000%		80,000.00	07/27/23
Construction, Equipping and Furnishing of a							_	
New Library - Ord. #3017-21	2,045,000.00	7/28/2022	2,045,000.00	07/27/23	4.0000%		81,800.00	07/27/23
Multi-Purpose - Ord. 3019-21	1,268,250.00	3/2/2021	1,268,250.00	07/27/23	4.0000%		50,730.00	07/27/23
Multi-Purpose - Ord. 3024-21	5,331,750.00	4/21/2021	5,331,750.00	07/27/23	4.0000%		213,270.00	07/27/23
Multi-Purpose - Ord. 3060-22	5,411,000.00	7/28/2022	5,411,000.00	07/27/23	4.0000%		216,440.00	07/27/23
Multi-Purpose - Ord. 3061-22	418,000.00	7/28/2022	418,000.00	07/27/23	4.0000%		16,720.00	07/27/23
Page Totals	16,474,000.00		16,474,000.00			-	658,960.00	

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	<b>2023 Budget I</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
_	PREVIOUS PAGE TOTALS	16,474,000.00		16,474,000.00				658,960.00	
_									
 Sheet									
_									
_									
_	PAGE TOTALS	16,474,000.00		16,474,000.00			-	658,960.00	

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.

<u>33.</u>1

\*"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 For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	16,474,000.00		16,474,000.00			-	658,960.00	
S								
జు 								
PAGE TOTALS	16,474,000.00		16,474,000.00			_	658,960.00	

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.

Totals

\*"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	<b>2023 Budget</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

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	-	-	-		

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2022	2022	Other	Expended	Authorizations	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
Acquisition of Library Furniture - Ord. #2136-00	0.29						0.29	
Various Capital Improvements - Ord. #2297-05	4,854.66						4,854.66	
Multi Purpose - Ord. #2628-10, #2585-09	30.23						30.23	
Multi Purpose - Ord. #2666-11	145,666.22						145,666.22	
Environmental Improvements - Ord. #2681-11	34.35						34.35	
Multi Purpose - Ord. #2744-14, #2748-14	24,993.14						24,993.14	
Multi Purpose - Ord. #2780-15	85,267.07						85,267.07	
Multi Purpose - Ord. #2808-16	342,690.16	50,872.39			5,479.75	50,872.39	337,210.41	
Multi Purpose - Ord. #2857-17	136,163.45	10,000.00			2,145.22	10,000.00	134,018.23	
Multi Purpose - Ord. #2902-18	4,375.10	95,764.92			35,287.13		64,852.89	
Capital Projects being Undertaken by the Joint								
Meeting of Essex and Union Counties - Ord. #2938-19		15,232.84			2,254.00			12,978.84
Multi Purpose - Ord. #2960-19		259,650.58		53,383.01	360.00	153,319.61	157,604.36	1,749.62
Multi Purpose - Ord. #2995-20		1,744,901.47		(200,000.00)	489,303.10		797,990.66	257,607.71
Improvements to Sewer - Ord. #2996-20		1,210,755.95			720,862.38			489,893.57
Flood Mitigation Facilities Project - Ord.#3004-20		1,845,000.00						1,845,000.00
								_
								_
Page Total	744,074.67	5,232,178.15	_	(146,616.99)	1,255,691.58	214,192.00	1,752,522.51	2,607,229.74

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	Balance - Jai	nuary 1, 2022	2022	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	744,074.67	5,232,178.15	-	(146,616.99)	1,255,691.58	214,192.00	1,752,522.51	2,607,229.74
Multi Purpose - Ord. #3017-21		18,780,366.41			2,196,679.13			16,583,687.28
Multi Purpose - Ord. #3019-21	25,000.00	601,836.00			439,992.05		25,000.00	161,843.95
Multi Purpose - Ord. #3024-21	73,200.00	5,359,658.21		(360,000.00)	2,239,251.14		68,500.00	2,765,107.07
Multi Purpose - Ord. #3046-21	11,135.00	211,565.00					11,135.00	211,565.00
Multi Purpose - Ord. #3060-22			6,986,100.00		2,579,035.08			4,407,064.92
Enviromental Abatement - Ord. #3061-22			440,000.00	560,000.00			22,000.00	978,000.00
Flood Mitigation Facilities Project of the Joint Mee	ting							
of Essex and Union Counties - Phase III - Ord.								
			2,750,000.00					2,750,000.00
Signation Facilities Project of the Joint Mee	ting							
of Essex and Union Counties - Phase I - Ord.								
#3071-22			1,525,000.00					1,525,000.00
PAGE TC	OTALS 853,409.67	30,185,603.77	11,701,100.00	53,383.01	8,710,648.98	214,192.00	1,879,157.51	31,989,497.96

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 - Jar Funded	uary 1, 2022 Unfunded	2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - Dece Funded	mber 31, 2022 Unfunded
PREVIOUS PAGE TOTALS	853,409.67	30,185,603.77	11,701,100.00	53,383.01	8,710,648.98	214,192.00	1,879,157.51	31,989,497.96
PAGE TOTALS	853,409.67	30,185,603.77	11,701,100.00	53,383.01	8,710,648.98	214,192.00	1,879,157.51	31,989,497.96

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 - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - Dece Funded	mber 31, 2022 Unfunded
		•••••••				Gundeleu		
PREVIOUS PAGE TOTALS	853,409.67	30,185,603.77	11,701,100.00	53,383.01	8,710,648.98	214,192.00	1,879,157.51	31,989,497.96
GRAND TOTALS	853,409.67	30,185,603.77	11,701,100.00	53,383.01	8,710,648.98	214,192.00	1,879,157.51	31,989,497.96

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

Sheet 35 Totals

# **GENERAL CAPITAL FUND**

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	146,671.57
Received from 2022 Budget Appropriation*	xxxxxxxx	382,000.00
	хххххххх	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
	_	xxxxxxxx
	_	xxxxxxxx
		xxxxxxxx
	_	xxxxxxxx
		xxxxxxxx
	_	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	339,205.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	189,466.57	xxxxxxxx
	528,671.57	528,671.57

\*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	****	
Received from 2022 Budget Appropriation*	<b>xxxxxxx</b>	
Received from 2022 Emergency Appropriation*	xxxxxxxx	
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	_	<b>XXXXXXXX</b>
	-	

\*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
Multi-Purpose Ord. #3060-22	6,986,100.00	6,668,895.00	317,205.00	
Enviromental Abatement Ord. #3061-22	1,000,000.00	418,000.00	22,000.00	560,000.00
Flood Mitigation Facilities Project -				
Phase III Ord. #3065-22	2,750,000.00	2,750,000.00		
Flood Mitigation Facilities Project -				
Phase I Ord. #3071-22	1,525,000.00	1,525,000.00		
Total	12,261,100.00	11,361,895.00	339,205.00	560,000.00

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	****	957,328.30
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Premium on Sale of Notes		233,372.33
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxx
Balance - December 31, 2022	1,190,700.63	xxxxxxxx
	1,190,700.63	1,190,700.63

## **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				\$ <u>13</u>	7,9	971,632.9	95
	2.	Amount of Item 1 Collected in 2022 (*)	<sup>(</sup> )		\$	136,338,220.6	0		
	3.	Seventy (70) percent of Item 1				\$9	6,5	580,143.0	)7
	(*) In	cluding prepayments and overpayments	ts a	pplied.					
B.	1.	Did any maturities of bonded obligation	ons	or notes fall due durin	g the ye	ar 2022?			
		Answer YES or NO Yes							
	2.	Have payments been made for all bon December 31, 2022?	ndeo	d obligations or notes	due on	or before			
		Answer YES or NO Yes		If answer is "NO" gi	ve detai	s			
		NOTE: If answer to Item B1 is YES,	the	en Item B2 must be a	answere	d			
		s the appropriation required to be includ or notes exceed 25% of the total appro ? Answer YES or NO							all bonded
D.	4	Cash Deficit 2021						¢	
	1.							\$	
	2.	4% of 2021 Tax Levy for all purposes:	:	Levy \$		=		\$	
	3.	Cash Deficit 2022						\$	
	4.	4% of 2022 Tax Levy for all purposes:	:						
				Levy \$		=		\$	
E.		<u>Unpaid</u>		<u>2021</u>		2022			<u>Total</u>
	1.	State Taxes	\$		\$			\$	-
	2.	County Taxes	\$		\$	117,804.3	3	\$	117,804.33
	3.	Amounts due Special Districts							
			\$		\$	-		\$	-
	4.	Amount due School Districts for School	ol T	ax					
			\$		\$	0.4	7	\$	0.47

# **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 - SWIMMING POOL 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	582,986.38		
Investments			
Change Fund	100.00		
Due from General Trust Fund	69,998.82		-
Receivables Offset with Reserves:			
			-
Consumer Accounts Receivable Liens Receivable			-
Other Accounts Receivable			_
			_
Deferred Charges (Sheet 48)			
Special Emergency COVID-19	498,156.47		-
Cash Liabilities:			_
Appropriation Reserves		67,215.85	-
Encumbrances Payable		5,431.43	
Accrued Interest on Bonds and Notes		4,294.63	-
Accounts Payable			_
Due to Current Fund		4,801.37	
Due to General Capital Fund		120,000.00	
Due to Swimming Pool Capital Fund		268,668.75	-
Subtotal - Cash Liabilities		470,412.03	"C'
Reserve for Consumer Accounts and Lien Receivable			
Special Emergency Note Payable		480,000.00	
Fund Balance		200,829.64	-
Total	1,151,241.67	1,151,241.67	

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - SWIMMING POOL UTILITY FUND (cont'd)

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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	113,400.00	<b>XXXXXXXX</b>
Bonds and Notes Authorized but Not Issued	XXXXXXXX	113,400.00
CASH	1,395,258.16	
DUE FROM SWIMMING POOL OPERATING FUND	268,668.75	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	2,440,421.44	
AUTHORIZED AND UNCOMPLETED	3,742,872.50	
PAGE TOTALS	7,960,620.85	113,400.00

# POST CLOSING TRIAL BALANCE - SWIMMING POOL UTILITY FUND (cont'd)

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
PREVIOUS PAGE TOTALS	7,960,620.85	113,400.00
BONDS PAYABLE		1,740,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		241,352.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		7,717.15
UNFUNDED		177,156.83
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SWIMMING POOL OPERATING		
RESERVE FOR AMORTIZATION		2,384,421.44
RESERVE FOR DEFERRED AMORTIZATION		1,704,120.50
RESERVE FOR DEBT SERVICE		
DUE TO GENERAL CAPITAL FUND		1,557,452.20
DOWN PAYMENTS ON IMPROVEMENTS		_
CAPITAL IMPROVEMENT FUND		16,300.00
CAPITAL FUND BALANCE		18,700.73
TOTALS	7,960,620.85	7,960,620.85

## **POST CLOSING TRIAL BALANCE -UTILITY ASSESSMENT TRUST FUNDS**

#### IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		
ASSESSMENT SERIAL BONDS		
FUND BALANCE		
TOTALS	-	-

## ANALYSIS OF SWIMMING POOL UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	Assessments and Liens	RECI Operating Budget	EIPTS			Disbursements	Balance Dec. 31, 2022
Assessment Serial Bond Issues:		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Assessment Bond Anticipation Note Issues:	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>	xxxxxxxx	<b>XXXXXXXXX</b>	xxxxxxxx	<b>XXXXXXXX</b>	<b>XXXXXXXXX</b>	<b>XXXXXXXX</b>
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx
								_
	-	-	_	-	-	-	-	_

\*Show as red figure

# SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2022

### BUDGET REVENUES

BUDG	EI REVENUES		
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	103,905.00	103,905.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Membership Fees	669,600.00	885,015.00	215,415.00
Miscellaneous	45,730.00	147,114.60	101,384.60
Rate Increase - Membership Fees	228,730.00		(228,730.00)
Rate Increase - Miscellaneous	25,845.00		(25,845.00)
American Rescue Plan Grant	72,255.00	72,255.00	
Reserve for Debt Service			
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx
	_		
			-
Subtotal	1,146,065.00	1,208,289.60	62,224.60
Deficit (General Budget) **			-
	1,146,065.00	1,208,289.60	62,224.60

\*\* 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:		xxxxxxxx
Adopted Budget		1,146,065.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		1,146,065.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,146,065.00
Deduct Expenditures:		
Paid or Charged	1,078,84	49.15
Reserved	67,21	15.85
Surplus (General Budget)**		
Total Expenditures		1,146,065.00
Unexpended Balance Canceled (See Footnote)		_

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

### SWIMMING POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Swimming Pool 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:	<b>XXXXXXXX</b>	
Budget Revenue (Not Including "Deficit (General Budget)")	1,208,289.60	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		1,208,289.60
Expenditures:	<b>XXXXXXXX</b>	
Appropriations (Not Including "Surplus (General Budget)")	<b>XXXXXXXX</b>	
Paid or Charged	1,078,849.15	
Reserved	67,215.85	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in	1,146,065.00	
Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,146,065.00
Excess		62,224.60
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2022 Operation	00.004.00	
Remainder = ("Excess in Operations" - Sheet 46)	62,224.60	
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 Swimming Pool Utility for 2021

2021 Appropriation Reserves Canceled in 2022	72,410.50	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		72,410.50

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

## **RESULTS OF 2022 OPERATIONS - SWIMMING POOL UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	62,224.60
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	_
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	72,410.50
Deficit in Anticipated Revenues		<b>XXXXXXXX</b>
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	134,635.10	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	134,635.10	134,635.10

# **OPERATING SURPLUS - SWIMMING POOL UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	170,099.54
Excess in Results of 2022 Operations	xxxxxxxx	134,635.10
Amount Appropriated in the 2022 Budget - Cash	103,905.00	****
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		
Balance - December 31, 2022	200,829.64	
	304,734.64	304,734.64

## ANALYSIS OF BALANCE DECEMBER 31, 2022 (FROM SWIMMING POOL UTILITY - TRIAL BALANCE)

Cash		582,986.38
Investments		100.00
Interfund Accounts Receivable		69,998.82
Subtotal		653,085.20
Deduct Cash Liabilities Marked with "C" on Trial Balance	Deduct Cash Liabilities Marked with "C" on Trial Balance	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		182,673.17
Other Assets Pledged to Surplus:*		
Deferred Charges #	18,156.47	
Operating Deficit #		
Total Other Assets		18,156.47
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		200,829.64

\*In the case of a "Deficit in Operating Surplus Cash",

"other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

Balance De	cember 31, 2021	\$
Increased b	y: Rents Levied	\$
Decreased	by:	
	Collections	\$ _
	Overpayments applied	\$ _
	Transfer to Liens	\$ _
	Other	\$
		\$
Balance De	cember 31, 2022	\$

## SCHEDULE OF SWIMMING POOL UTILITY LIENS

\_

Balance December 31, 2021			\$	
Increased by:				
Transfers fro	m Accounts Receivable	\$		
Penalties and	d Costs	\$		
Other		\$_		
				\$
Decreased by:				
Collections		\$		
Other		\$_		
				\$
Balance December 31, 2	022			\$

### DEFERRED CHARGES - MANDATORY CHARGES ONLY -SWIMMING POOL UTILITY FUND

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

	Caused By	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting <u>2022</u>	Balance as at <u>Dec. 31, 2022</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.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of <u>2022</u>
1.				\$	
2.				\$	
3.				\$	
4.				\$	

### UTILITY SPECIAL EMERGENCY

Date	Purpose		Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCEI By 2022 Budget	<b>D IN 2022</b> Canceled By Resolution	Balance Dec. 31, 2022
44180	Special Emergency COVID-19		622,696.47	124,539.30	622,696.47	124,540.00		498,156.47
								-
								-
								-
								-
								_
								_
								_
								-
								-
								-
								-
								-
								-
		Totals	622,696.47	124,539.30	622,696.47	124,540.00	_	498,156.47

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

jkolodziej@maplewoodnj.gov

Chief Financial Officer

Sheet 48a

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2023 DEBT SERVICE FOR BONDS

SWIMMING POOL UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	*****		
Issued	xxxxxxxx		
Paid		*****	
Outstanding - December 31, 2022	-	<b>XXXXXXXX</b>	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
SWIMMING POOL UTILIT	Y CAPITAL BO	NDS	
Outstanding - January 1, 2022	xxxxxxxx	1,890,000.00	
Issued	xxxxxxxx		
Paid	150,000.00	xxxxxxxx	
Outstanding - December 31, 2022	1,740,000.00	xxxxxxxx	
	1,890,000.00	1,890,000.00	
2023 Bond Maturities - Capital Bonds			\$ 180,000.00
2023 Interest on Bonds		\$ 44,650.00	

#### **INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET**

2023 Interest on Bonds (*Items)	\$ 44,650.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 4,133.56	
Subtotal	\$ 40,516.44	
Add: Interest to be Accrued as of 12/31/2023	\$ 10,712.50	
Required Appropriation 2023		\$ 51,228.94

#### 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 SWIMMING POOL UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	<b>XXXXXXXX</b>		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	<b>XXXXXXXX</b>	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			
SWIMMING POOL U			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	<b>XXXXXXXX</b>	
	-	-	
2023 Loan Maturities	\$		
2023 Interest on Loans		\$	

#### INTEREST ON LOANS - SWIMMING POOL 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
	-	-		

### SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2023 DEBT SERVICE FOR LOANS SWIMMING POOL UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	<b>XXXXXXXXX</b>		
Paid		XXXXXXXXX	
Outstanding - December 31, 2022		xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans	\$		
SWIMMING POOL U	TILITY LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	*****	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

#### INTEREST ON LOANS - SWIMMING POOL 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 SWIMMING POOL 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	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1.	Renovations to the Community Pool								
2.	Complex - Ord. 2665-11	200,000.00	12/22/2016	115,352.00	12/14/2023	4.50%	30,000.00	5,190.84	12/14/2023
3.	Improvements to the Pool Utility								
4.	Ord. 3062-22	126,000.00	7/28/2022	126,000.00	7/27/2023	4.00%		5,040.00	7/27/2023
5.									
6.									
7.									
8.									
9.									
тот	AL	326,000.00		241,352.00			30,000.00	10,230.84	

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.

## DEBT SERVICE FOR SWIMMING POOL 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	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1									
2.									
3.									
4.									
5.									
6.									
<b>?</b> 7.									
8.									
<b>3</b> 9.									
тот	AL	326,000.00		241,352.00			30,000.00	10,230.84	

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 - SWIMMING POOL UTILITY BUDGET								
2023 Interest on Notes	\$	10,230.84						
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	161.07						
Subtotal	\$	10,069.77						
Add: Interest to be Accrued as of 12/31/2023	\$	2,351.50						
Required Appropriation 2023	\$	12,421.27						

### DEBT SERVICE SCHEDULE FOR SWIMMING POOL 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	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
	-							

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 SWIMMING POOL UTILITY

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Expended	Other	Balance - Dece	mber 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Renovations to the Community Pool Complex		20,026.83						20,026.83
Improvements to the Pool Utilty Ord. #3018-21	64,063.73				56,346.58		7,717.15	
Improvements to the Pool Utility Ord. #3062-22			252,000.00		94,870.00			157,130.00
PAGE TOTALS	64,063.73	20,026.83	252,000.00	_	151,216.58	_	7,717.15	177,156.83

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Expended	Other	Balance - Dece	mber 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	64,063.73	20,026.83	252,000.00	-	151,216.58	-	7,717.15	177,156.83
n								
PAGE TOTALS		20,026.83		-	151,216.58	-	7,717.15	177,156.83

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Expended	Other	Balance - Dece	mber 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	64,063.73	20,026.83	252,000.00	-	151,216.58	-	7,717.15	177,156.83
n								
PAGE TOTALS		20,026.83		-	151,216.58	-	7,717.15	177,156.83

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Expended	Other	Balance - Dece	mber 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	64,063.73	20,026.83	252,000.00	-	151,216.58	-	7,717.15	177,156.83
n								
PAGE TOTALS		20,026.83		-	151,216.58	-	7,717.15	177,156.83

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	Balance - January 1, 2022			Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	2022 Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	64,063.73	20,026.83	252,000.00	-	151,216.58	-	7,717.15	177,156.83
ω ω								
Sheet 52.4								
TOTALS				-	151,216.58	-	7,717.15	177,156.83

## SWIMMING POOL UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	5,000.00
Received from 2022 Budget Appropriation	xxxxxxxxx	23,900.00
	<b>XXXXXXXXX</b>	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	12,600.00	<b>XXXXXXXX</b>
		xxxxxxxx
Balance - December 31, 2022	16,300.00	<b>XXXXXXXX</b>
	28,900.00	28,900.00

## SWIMMING POOL UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	<b>XXXXXXXX</b>	
Received from 2022 Budget Appropriation*	xxxxxxxx	
Received from 2022 Emergency Appropriation*	<b>XXXXXXXX</b>	
Appropriated to Finance Improvement Authorizations		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
Balance - December 31, 2022		xxxxxxxx
	_	

\*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.

# SWIMMING POOL 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
Improvements to the Pool Utility	252,000.00	239,400.00	12,600.00	
	252,000.00	239,400.00	12,600.00	-

# SWIMMING POOL UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	16,915.80
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Premium on Sale of Notes		1,784.93
Appropriated to Finance Improvement Authorization		<b>XXXXXXXX</b>
Appropriation to 2022 Budget Reserve		<b>XXXXXXXX</b>
Balance - December 31, 2022	18,700.73	<b>XXXXXXXX</b>
	18,700.73	18,700.73