

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 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.**
- i) 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 **Paste Values** 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 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.**
- k)

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 2023

****PLEASE NOTE:** Many of the features on this page rely on the use of macros. Because of the nature of this feature, it may cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple municipalities.

Required Information	Responses and Data
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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	
Type	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	12/31/2023	

DATES	Balance - January 1, 2023
	Balance - December 31, 2023
	Outstanding - January 1, 2023
	Outstanding - December 31, 2023
Year End	12/31/2023
Next Year End	12/31/2024

Budget Year	2024
AFS Year	2023
PY	2022

Population Last Census (2020)	25,684
Net Valuation Taxable 2023	3,909,258,589
Muni Code	0711

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023
	COUNTIES - JANUARY 26, 2024
	MUNICIPALITIES - FEBRUARY 10, 2024
	AS AT DECEMBER 31, 2023
	Dec. 31, 2022
	Dec. 31, 2023
	Jan. 1, 2023
	YEAR - 2022
	YEAR - 2023

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	1
--	---	---

	UTILITY NAME(S)
UTILITY 1	Swimming Pool
UTILITY 2	
UTILITY 3	
UTILITY 4	
UTILITY 5	
UTILITY 6	

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 25,684
 NET VALUATION TAXABLE 2023 3,909,258,589
 MUNICODE 0711

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2024
MUNICIPALITIES - FEBRUARY 10, 2024

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

 TOWNSHIP of **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 CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) ~~[eliminate one]~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, **Joseph Kolodziej** , am the Chief Financial Officer, License # **N-1613** , of the **TOWNSHIP** of **MAPLEWOOD** , County of **ESSEX** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2023, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2023.

Signature jkolodziej@maplewoodnj.gov
 Title Chief Financial Officer
 Address 574 Valley 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, 2023 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2023 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Joseph Faccone
(Registered Municipal Accountant)

Samuel Klein and Company LLP
(Firm Name)

550 Broad Street, 11th Floor
(Address)

Newark, N.J. 07102
(Address)

973-624-6100
(Phone Number)

973-624-6101
(Fax Number)

Certified by me

this 8 day April, 2024

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2024.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

Municipality: TOWNSHIP OF MAPLEWOOD

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) _____ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: TOWNSHIP OF MAPLEWOOD

Chief Financial Officer: Joseph Kolodziej

Signature: jkolodziej@maplewoodnj.gov

Certificate #: N-1613

Date: 4/8/2024

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, 2023

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>260,694.11</u>	\$ <u>355,386.33</u>	\$ <u> </u>

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been 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

4/8/2024
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the **TOWNSHIP** of **MAPLEWOOD** , County of **ESSEX** during the year 2023 and that sheets 40 to 68 are unnecessary.

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

Name

Title

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2023

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

 6,203,003,900.00

 tdekorte@maplewoodnj.gov
SIGNATURE OF TAX ASSESSOR

 TOWNSHIP OF MAPLEWOOD
MUNICIPALITY

 ESSEX
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2023**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	24,762,519.98	70,017.87
APPROPRIATION RESERVES		2,720,468.10
ENCUMBRANCES PAYABLE		487,433.92
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		178,748.33
PREPAID TAXES		590,772.69
ACCOUNTS PAYABLE		104,923.50
SEWER RENT OVERPAYMENTS		15,066.51
DUE TO STATE:		
MARRIAGE LICENCE		3,411.00
DCA TRAINING FEES		5,891.37
LOCAL SCHOOL TAX PAYABLE		0.49
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		85,321.28
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
PREPAID REVENUE		107,861.73
DUE TO FEDERAL AND STATE GRANT FUND		1,955,562.94
DUE TO MUNICIPAL OPEN SPACE TRUST FUND		390,787.26
DUE TO GENERAL CAPITAL FUND		4,221,949.03
PAGE TOTAL	24,762,519.98	10,938,216.02

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2023**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	24,762,519.98	10,938,216.02
SUBTOTAL	24,762,519.98	10,938,216.02 "C"
SPECIAL EMERGENCY NOTE		1,200,000.00
RESERVE FOR RECEIVABLES		4,069,538.25
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		8,554,765.71
TOTALS	24,762,519.98	24,762,519.98

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

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	39,913.15	
DUE FROM STATE OF NJ	866.20	
DUE TO CURRENT FUND		6,721.95
PREPAID LICENSE		3,903.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		30,154.40
FUND TOTALS	40,779.35	40,779.35
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	891,094.22	
DUE FROM CURRENT FUND	390,787.26	
RESERVE FOR MUNICIPAL OPEN SPACE FUND		1,281,881.48
FUND TOTALS	1,281,881.48	1,281,881.48
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	6,226,641.37	
DUE FROM MUNICIPAL COURT	84.00	
OTHER ACCOUNTS RECEIVABLE	583,971.20	
DUE FROM FEDERAL AND STATE GRANT FUND	25,485.80	
DUE FROM GENERAL CAPITAL FUND	46,673.88	
TOTAL TRUST FUND RESERVES		3,207,361.36
PAYROLL DEDUCTIONS PAYABLE		232,231.45
PREMIUMS ON TAX SALE		1,367,825.00
DUE TO CURRENT FUND		1,728,793.45
DUE TO SWIMMING POOL OPERATING FUND		212,841.90
OTHER TRUST FUNDS PAGE TOTAL	6,882,856.25	6,749,053.16

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	6,882,856.25	6,882,856.25
OTHER TRUST FUNDS (continued)		
TOTALS	6,882,856.25	6,882,856.25

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
Parking Offenses Adjudication				-
Act	21,228.55	164.00	3,907.70	17,484.85
Affordable Housing	407,856.49	46,195.22		454,051.71
Arts - Maplewood	4,584.24			4,584.24
Builders' Escrow	136,526.75	7,656.89		144,183.64
Mural Donations	3,535.59			3,535.59
Donations	52,445.75	7,500.00		59,945.75
Redevelopment Escrows	77,970.46			77,970.46
Escrows	755,625.01	28,975.54	6,354.61	778,245.94
Fire Prevention Penalties	14,136.21			14,136.21
Forfeited Property	16,695.93	827.04		17,522.97
Outside Employment of Police				-
Officers	4,086.47	2,477,769.05	1,866,547.94	615,307.58
Recreation Programs	212,674.66	270,413.12	156,382.47	326,705.31
Recycling Trust	27,419.26	236.20		27,655.46
Storm Recovery Trust Fund	187,013.25	70,000.00		257,013.25
Redemption of Tax Title Liens	4,033.91	398,961.93	264,079.47	138,916.37
SEA EPC (Energy Cooperative)	238,061.90	2,726.12	49,871.47	190,916.55
Junior Police Academy	330.20			330.20
MAPSO Safe Rides	656.11			656.11
Maplewood Cares	7,199.17	1,000.00		8,199.17
Accumulated Absences		70,000.00		70,000.00
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PAGE TOTAL	\$ 2,172,079.91	\$ 3,382,425.11	\$ 2,347,143.66	\$ 3,207,361.36

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
PREVIOUS PAGE TOTAL	2,172,079.91	3,382,425.11	2,347,143.66	3,207,361.36
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PAGE TOTAL	\$ 2,172,079.91	\$ 3,382,425.11	\$ 2,347,143.66	\$ 3,207,361.36

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

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

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	7,725,390.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	7,725,390.00
CASH	12,484,052.14	
DUE FROM -		
NOTES RECEIVABLE	1,560,000.00	
FEDERAL AND STATE GRANTS RECEIVABLE	9,675,420.27	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	55,647,825.06	
UNFUNDED	7,725,390.00	
DUE FROM CURRENT FUND	4,221,949.03	
DUE FROM SWIMMING POOL OPERATING FUND	154,648.00	
DUE FROM SWIMMING POOL CAPITAL FUND	485,050.21	
DUE TO FEDERAL AND STATE GRANT FUND		452,073.61
DUE TO GENERAL TRUST FUND		46,673.88
PAGE TOTALS	99,679,724.71	8,224,137.49

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	99,679,724.71	8,224,137.49
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		55,246,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		401,825.06
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,081,859.96
UNFUNDED		27,804,612.55
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		489,516.57
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR DEBT SERVICE		170,998.79
RESERVE FOR GRANT RECEIVABLES		3,965,482.77
CAPITAL FUND BALANCE		1,295,291.52
	99,679,724.71	99,679,724.71

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2023

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	496,969.26	18,403,078.75	1,006,722.28	17,893,325.73
Grant Fund		341,860.56		341,860.56
Trust - Animal Control		39,913.15		39,913.15
Trust - Assessment				-
Trust - Municipal Open Space		891,094.22		891,094.22
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		6,226,641.38	0.01	6,226,641.37
Trust - Arts and Culture				-
General Capital		12,484,052.14		12,484,052.14
Public Assistance Trust		12,262.85		12,262.85
<u>UTILITIES:</u>				
Swimming Pool Operating		320,743.26		320,743.26
Swimming Pool Capital		1,218,288.69		1,218,288.69
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				-
Total	496,969.26	39,937,935.00	1,006,722.29	39,428,181.97

* Include Deposits In Transit

** Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2023.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2023.

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

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

Signature: jfaccone@sklein-cpa.com

Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund - Valley Bank #41001362	16,122,866.91
Current Fund - Clearing Checking - Valley Bank #41175174	2,279,054.90
Current Fund - Valley Bank #41945832	1,156.94
Federal and State Grant Fund - Valley Bank #41001567	341,860.56
Animal Control Trust Fund - Valley Bank #41001508	39,913.15
Open Space Trust - Valley Bank #41219724	891,094.22
General Capital Fund - Valley Bank #42179629	12,436,593.08
General Capital Fund - BCB Community Bank #2014000893	47,459.06
General Trust Fund - General Trust Account - Valley Bank #41001451	2,355,925.38
General Trust Fund - Redemption and Premium Account - Valley Bank #41001583	957,164.98
General Trust Fund - BCB Community Bank #3618000016	100,841.94
General Trust Fund - Redemption and Premium Account -BCB Community Bank #0010	660,736.34
General Trust Fund - Unemployment Account - Valley Bank #41001443	83,233.63
General Trust Fund - Builder's Escrow - Sub Accounts - Valley Bank #970009	161,578.92
General Trust Fund - Recreation Trust - Valley Bank #41001478	192,346.30
General Trust Fund - Affordable Housing Trust - Valley Bank #41174275	451,460.56
General Trust Fund - Municipal Forfeiture - Valley Bank #41000897	17,522.97
General Trust Fund - Arts Maplewood Trust - Valley Bank #41174445	4,589.46
General Trust Fund - Escrow Trust Fund - Valley Bank #41174488	84,335.99
General Trust Fund - Escrow Trust Fund - Valley Bank #41497961	1,632.50
General Trust Fund - Escrow Trust Fund - Valley Bank #970360	738,379.93
General Trust Fund - Self- Loss Insurance - Valley Bank #41174461	204.01
General Trust Fund - Recycling Trust - Valley Bank #41174437	27,450.47
General Trust Fund - Payroll Account - Valley Bank #41219708	23,733.46
General Trust Fund - Payroll Escrow Account - Valley Bank #41219716	242,568.66
General Trust Fund - Payroll FSA Account - Valley Bank #41425928	26,265.59
General Trust Fund - SEA EPC (Energy) Account - Valley Bank #41945808	90,074.61
General Trust Fund - Safe Rides Account - Valley Bank #42179203	689.72
General Trust Fund - Junior Police Account - Valley Bank #41945824	347.11
General Trust Fund - Maplewood Police Explorer Program Account - Valley Bank #41945816	0.01
General Trust Fund - Maplewood Cares - Valley Bank #41001575	5,558.84
Public Assistance Trust Fund - Public Assistance Trust I - Valley Bank #41001524	946.90
Public Assistance Trust Fund - Public Assistance Trust II - Valley Bank #41001079	11,315.95
Swimming Pool Operating Fund - Valley Bank #41001486	320,743.26
Swimming Pool Capital Fund - Valley Bank #41174453	1,218,288.69
PAGE TOTAL	39,937,935.00

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

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
Clean Communities Grant		48,134.00	48,134.00			-
Body Armor Grant		11,900.00	11,203.17			696.83
Municipal Alliance Grant	39,951.22	12,290.46	17,084.90			35,156.78
Historic Preservation Office - 2019	1,780.00					1,780.00
Recycling Tonnage Grant		31,755.00	31,755.00			-
Neighborhood Preservation Program	154,500.00		125,000.00			29,500.00
Body Worn Cameras Grant - 2021	43,900.30		43,900.30			-
Safe Routes to Schools	488,000.00					488,000.00
DMHAS Youth Leadership	5,415.70	6,597.96				12,013.66
BPU Community Energy Planning Grant	10,000.00		10,000.00			-
NJ Dept. of Environmental Protection - Pay-to-Plug		40,000.00				40,000.00
Stormwater Assistance Grant		25,000.00	15,000.00			10,000.00
						-
Pedestrian Safety, Education and Enforcement Fund	5,640.00					5,640.00
Click It or Ticket It	2,080.00					2,080.00
Drive Sober or Get Pulled Over	60.00	7,000.00				7,060.00
Bulletproof Vest Program	1,674.40		1,674.40			-
U.S. Department of Health CARES Act - 2020	7,887.25					7,887.25
Strengtheng Local Public Health Capacity Program	245,317.00	137,360.00	179,328.00			203,349.00
PAGE TOTALS	1,006,205.87	320,037.42	483,079.77	-	-	843,163.52

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	1,006,205.87	320,037.42	483,079.77	-	-	843,163.52
CDBG Acquire Electric Jitney Bus		90,000.00				90,000.00
NJ Health Officers Association - Expanding Local Health		139,686.00	139,686.00			-
Apothecarium Private Cannabis Grant		45,000.00	45,000.00			-
Janssen National OPIOIDS Settlement Fund		19,866.65	19,866.65			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	1,006,205.87	614,590.07	687,632.42	-	-	933,163.52

Sheet
10.1

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	1,006,205.87	614,590.07	687,632.42	-	-	933,163.52
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	1,006,205.87	614,590.07	687,632.42	-	-	933,163.52

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Body Armor Replacement	29,847.69		11,900.00				41,747.69
Clean Communities	26,788.35		48,134.00	37,153.23			37,769.12
Drunk Driving Enforcement Fund	4,309.52			1,309.52			3,000.00
Hazardous Discharge Site Remediation - 2017	9,501.03						9,501.03
Municipal Alliance Grant	67,716.64	15,390.46		11,669.20			71,437.90
Historic Preservation Office - 2019	1,780.00						1,780.00
Recycling Grant	49,384.05	31,755.00					81,139.05
Safe and Secure Communities	99,093.00						99,093.00
Neighborhood Preservation Program	307,500.00			291,961.46			15,538.54
Body Worn Cameras Grant - 2021	40,276.30						40,276.30
Safe Routes to Schools	488,000.00						488,000.00
DMHAS Youth Leadership	5,415.70	6,597.96		5,292.92			6,720.74
BPU Community Energy Planning Grant	10,000.00			8,000.00			2,000.00
NJ Dept. of Environmental Protection - Pay-to-Plug			40,000.00				40,000.00
Stormwater Assistance Grant			25,000.00				25,000.00
Bulletproof Vest Program	5,986.87						5,986.87
Pedestrian Safety, Education and Enforcement - 2021	21,380.00						21,380.00
Click It or Ticket It	18,252.50						18,252.50
Drive Sober or Get Pulled Over	6,000.00		7,000.00				13,000.00
PAGE TOTALS	1,191,231.65	53,743.42	132,034.00	355,386.33	-	-	1,021,622.74

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,191,231.65	53,743.42	132,034.00	355,386.33	-	-	1,021,622.74
U Text, U Drive, U Pay Grant	11,250.00						11,250.00
CARES Act - 2020	7,887.25						7,887.25
Strengthening Local Public Health Capacity	264,932.57	137,360.00		260,694.11			141,598.46
							-
CDBG Census Participation Promotion - 2020	1,391.00						1,391.00
CDBG Acquire Electric Jitney Bus			90,000.00				90,000.00
NJ Health Officers Association - Expanding Local Health		139,686.00		137,376.37			2,309.63
Apothecarium Private Cannabis Grant	41,911.83	45,000.00		3,801.99			83,109.84
Janssen National OPIOIDS Settlement Fund	12,109.80		19,866.65				31,976.45
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	1,530,714.10	375,789.42	241,900.65	757,258.80	-	-	1,391,145.37

Sheet
11.1

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,530,714.10	375,789.42	241,900.65	757,258.80	-	-	1,391,145.37
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	1,530,714.10	375,789.42	241,900.65	757,258.80	-	-	1,391,145.37

Sheet
11.2

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,530,714.10	375,789.42	241,900.65	757,258.80	-	-	1,391,145.37
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	1,530,714.10	375,789.42	241,900.65	757,258.80	-	-	1,391,145.37

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Recycling Tonnage Grant	30,580.68					30,580.68
Body Armor Grant	6,671.92	6,671.92				-
Safe and Secure Grant	5,266.75			21,067.00		26,333.75
Bulletproof Vest Program	2,529.52	1,674.40				855.12
State and Local Fiscal Recovery Funds	2,103,534.92	126,590.00				1,976,944.92
Emergency Management Performance Grant	10,000.00			10,000.00		20,000.00
Apothecarium Private Cannabis Grant	9,590.65					9,590.65
U Text, U Drive, U Pay Grant	2,000.00					2,000.00
National OPIOIDS Settlement Fund	7,385.18	7,385.18		19,494.98		19,494.98
Clean Communities				0.30		0.30
Lead Programs				17,700.00		17,700.00
N.J. Health Officers Association - Expanding Local Health				35,939.06		35,939.06
						-
						-
						-
						-
						-
						-
						-
TOTALS	2,177,559.62	142,321.50	-	104,201.34	-	2,139,439.46

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	0.47
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXX	80,175,846.00
Paid	80,175,845.98	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	0.49	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
	80,175,846.47	80,175,846.47

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	117,804.33
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	20,801,106.60
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	759,917.06
Due County for Added and Omitted Taxes	XXXXXXXXXX	85,321.28
Paid	21,678,827.99	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	85,321.28	XXXXXXXXXX
	21,764,149.27	21,764,149.27

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2023		XXXXXXXXXX	
2023 Levy: (List Each Type of District Tax Separately - See Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire -		XXXXXXXXXX	XXXXXXXXXX
Sewer -		XXXXXXXXXX	XXXXXXXXXX
Water -		XXXXXXXXXX	XXXXXXXXXX
Garbage -		XXXXXXXXXX	XXXXXXXXXX
Special Improvement District	251,050.95	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2023 Levy		XXXXXXXXXX	251,050.95
Paid		251,050.95	XXXXXXXXXX
Balance - December 31, 2023		-	XXXXXXXXXX
		251,050.95	251,050.95

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

STATEMENT OF GENERAL BUDGET REVENUES 2023

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,725,000.00	1,725,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	11,653,578.42	13,761,247.44	2,107,669.02
Added by N.J.S.A. 40A:4-87 (List on 17a)	241,900.65	241,900.65	-
			-
			-
Total Miscellaneous Revenue Anticipated	11,895,479.07	14,003,148.09	2,107,669.02
Receipts from Delinquent Taxes	1,000,000.00	1,548,023.58	548,023.58
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	37,547,246.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,662,179.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	39,209,425.00	39,826,223.55	616,798.55
	53,829,904.07	57,102,395.22	3,272,491.15

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	140,641,941.39
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80,175,846.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	21,561,023.66	xxxxxxxxxx
Due County for Added and Omitted Taxes	85,321.28	xxxxxxxxxx
Special District Taxes	251,050.95	xxxxxxxxxx
Municipal Open Space Tax	392,475.95	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,650,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	39,826,223.55	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	142,291,941.39	142,291,941.39

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		53,588,003.42
2023 Budget - Added by N.J.S.A. 40A:4-87		241,900.65
Appropriated for 2023 (Budget Statement Item 9)		53,829,904.07
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		1,140,000.00
Total General Appropriations (Budget Statement Item 9)		54,969,904.07
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		54,969,904.07
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	50,597,580.19	
Paid or Charged - Reserve for Uncollected Taxes	1,650,000.00	
Reserved	2,720,468.10	
Total Expenditures		54,968,048.29
Unexpended Balances Canceled (see footnote)		1,855.78

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2023 Authorizations			
N.J.S.A. 40A:4-46 (After adoption of Budget)			
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations			-
Deduct Expenditures:			
Paid or Charged			
Reserved			
Total Expenditures			-

RESULTS OF 2023 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	2,107,669.02
Delinquent Tax Collections	XXXXXXXXXX	548,023.58
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	616,798.55
Unexpended Balances of 2023 Budget Appropriations	XXXXXXXXXX	1,855.78
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	742,413.82
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2022 Appropriation Reserves	XXXXXXXXXX	932,239.86
Prior Years Interfunds Returned in 2023	XXXXXXXXXX	341,043.06
Tax Overpayments Cancelled		6,290.72
Reserve for Other Accounts Receivable Realized		6,323.19
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2023	-	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2023		XXXXXXXXXX
Prior Year Paid Taxes Cancelled	58,872.91	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	5,243,784.67	XXXXXXXXXX
	5,302,657.58	5,302,657.58

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Public Works Department	27,945.85
Police Department	550.00
Clerk	1,308.00
Engineering Department	200.50
Prior Year Appropriation Refund	1,276.93
Building Department	71.00
Return Check Fee	120.00
Hotel Fees	140.73
Public Defender Fees	678.50
Health Department	75.00
Finance Department	7,454.80
EMS Fees	399,479.46
Insurance Refund	282,799.00
Administrative Fee for Senior Citizen and Veteran Deductions	905.00
JMF/Clarus 160 Maplewood Ave PILOT	194.25
Labor Liens	1,500.00
Urban Search and Rescue	16,750.20
Miscellaneous	964.60
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	742,413.82

SURPLUS - CURRENT FUND YEAR 2023

	Debit	Credit
1. Balance - January 1, 2023	XXXXXXXXXX	5,035,981.04
2.	XXXXXXXXXX	
3. Excess Resulting from 2023 Operations	XXXXXXXXXX	5,243,784.67
4. Amount Appropriated in the 2023 Budget - Cash	1,725,000.00	XXXXXXXXXX
5. Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	-	XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance - December 31, 2023	8,554,765.71	XXXXXXXXXX
	10,279,765.71	10,279,765.71

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

Cash		17,893,325.73
Investments		
Change Funds		400.00
Sub Total		17,893,725.73
Deduct Cash Liabilities Marked with "C" on Trial Balance		10,938,216.02
Cash Surplus		6,955,509.71
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	1,599,256.00	
Cash Deficit #		
Total Other Assets		1,599,256.00
		8,554,765.71

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J.S.A. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

**(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2023 LEVY**

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$ <u>141,358,790.53</u> \$ _____
2.	Amount of Levy - Special District Taxes		\$ <u>251,050.95</u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$ _____
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$ <u>559,355.54</u>
5a.	Subtotal 2023 Levy	\$ <u>142,169,197.02</u>	
5b.	Reductions Due to Tax Appeals**	\$ <u>42,156.58</u>	
5c.	Total 2023 Tax Levy		\$ <u><u>142,127,040.44</u></u>
6.	Transferred to Tax Title Liens		\$ <u>12,326.94</u>
7.	Transferred to Foreclosed Property		\$ _____
8.	Remitted, Abated or Canceled		\$ _____
9.	Discount Allowed		\$ _____
10.	Collected in Cash: In 2022	\$ <u>531,345.73</u>	
	In 2023*	\$ <u>140,067,470.66</u>	
	Homestead Benefit Credit	\$ _____	
	State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$ <u>43,125.00</u>	
	Total To Line 14	\$ <u><u>140,641,941.39</u></u>	
11.	Total Credits		\$ <u><u>140,654,268.33</u></u>
12.	Amount Outstanding December 31, 2023		\$ <u>1,472,772.11</u>
13.	Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is <u>98.95%</u>		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>140,641,941.39</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u><u>140,641,941.39</u></u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include
Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2023 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2023

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)	\$ 140,641,941.39
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 140,641,941.39
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 142,127,040.44
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.96%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 140,641,941.39
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 140,641,941.39
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 142,127,040.44
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.96%</u>

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

	Debit	Credit
1. Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	68,892.87
2. Senior Citizens Deductions Per Tax Billings	4,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	38,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	2,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)	500.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,625.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	44,750.00
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	70,017.87	XXXXXXXXXX
	116,267.87	116,267.87

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

Line 2	4,750.00	
Line 3	38,750.00	
Line 4	2,250.00	
Sub - Total	45,750.00	
Less: Line 7	2,625.00	
To Item 10, Sheet 22	43,125.00	

**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, 2023		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2023		-	XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023		-	-

jkolodziej@maplewoodnj.gov
Signature of Tax Collector

T-1652
License #

4/8/2024
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		1,852,816.31	XXXXXXXXXX
A. Taxes	1,575,800.35	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	277,015.96	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	837.15
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		4,735.31	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,856,714.47
8. Totals		1,857,551.62	1,857,551.62
9. Balance Brought Down		1,856,714.47	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,548,023.58
A. Taxes	1,548,023.58	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale			XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		12,326.94	XXXXXXXXXX
13. 2023 Taxes		1,472,772.11	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	1,793,789.94
A. Taxes	1,504,447.04	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	289,342.90	XXXXXXXXXX	XXXXXXXXXX
15. Totals		3,341,813.52	3,341,813.52

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **83.37%**

17. Item No.14 multiplied by percentage shown above is **1,495,482.67** and represents the maximum amount that may be anticipated in 2024.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

	Debit	Credit
1. Balance - January 1, 2023	322,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2023	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2023	XXXXXXXXXX	322,500.00
	322,500.00	322,500.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ -
 *Total Cash Collected in 2023
 Realized in 2023 Budget -
 To Results of Operation (Sheet 19) -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,
 N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2022 per Audit <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting from <u>2023</u>	Balance as at <u>Dec. 31, 2023</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
TOTAL DEFERRED CHARGES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2023</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN		Balance Dec. 31, 2023	
					2023			
					By 2023 Budget	Canceled By Resolution		
12-15-2020	Special Emergency COVID-19	2,000,000.00	400,000.00	1,600,000.00	400,000.00		1,200,000.00	
9-21-2021	Emergency Response to Tropical Storm Ida	1,000,000.00	200,000.00	800,000.00	800,000.00		-	
10-03-2022	Revaluation Program	574,070.00	114,814.00	574,070.00	114,814.00		459,256.00	
6-07-2023	Accumulaled Leave for Firefighters	1,000,000.00	200,000.00				1,000,000.00	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
		Totals						
			4,574,070.00	914,814.00	2,974,070.00	1,314,814.00	-	2,659,256.00

Sheet 29

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

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Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2023' must be entered here and then raised in the 2024 budget.

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN 2023		Balance Dec. 31, 2023	
					By 2023 Budget	Canceled By Resolution		
10/3/2023	Master Plan	140,000.00	46,666.67				140,000.00	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
		Totals	140,000.00	46,666.67	-	-	-	140,000.00

Sheet 30

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

jkolodziej@maplewoodnj.gov
 Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2023' must be entered here and then raised in the 2024 budget.

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX	28,838,000.00	
Issued	XXXXXXXXXX	30,035,000.00	
Paid	3,627,000.00	XXXXXXXXXX	
Outstanding - December 31, 2023	55,246,000.00	XXXXXXXXXX	
	58,873,000.00	58,873,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 3,119,000.00
2024 Interest on Bonds*		\$ 1,856,032.27	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,856,032.27

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Serial Bonds	1,080,000.00	30,035,000.00	7/26/2023	Various
Total	1,080,000.00	30,035,000.00		

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxxx	447,702.93	
Issued	xxxxxxxxxx		
Paid	45,877.87	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2023	401,825.06	xxxxxxxxxx	
	447,702.93	447,702.93	
2024 Loan Maturities			\$ 46,800.02
2024 Interest on Loans			\$ 7,803.66
Total 2024 Debt Service for Green Acres Trust Loan			\$ 54,603.68
LOAN			
Outstanding - January 1, 2023	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

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

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

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

LIST OF BONDS ISSUED DURING 2023

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

2024 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2023	2024 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$ 1,200,000.00	\$ -
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, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Page Totals	-		-			-	-	

Sheet 33

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

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

****Original Date of Issue**" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33.1

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

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

****Original Date of Issue** refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33 Totals

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

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

****Original Date of Issue** refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

Sheet 34

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

Assessment Notes with an original date of issue of 2021 or prior must be appropriated in full in the 2024 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet
34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
Acquisition of 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	337,210.41						337,210.41	
Multi Purpose - Ord. #2857-17	134,018.23				2,209.69		131,808.54	
Multi Purpose - Ord. #2902-18	64,852.89				11,450.17		53,402.72	
Capital Projects being Undertaken by the Joint								
Meeting of Essex and Union Counties - Ord. #2938-19		12,978.84						12,978.84
Multi Purpose - Ord. #2960-19	157,604.36	1,749.62					157,604.36	1,749.62
Multi Purpose - Ord. #2995-20	797,990.66	257,607.71			42,627.36		755,363.30	257,607.71
Improvements to Sewer - Ord. #2996-20		489,893.57			38,129.75			451,763.82
Flood Mitigation Facilities Project - Ord.#3004-20		1,845,000.00						1,845,000.00
Multi Purpose - Ord. #3017-21		16,583,687.28			6,475,525.86			10,108,161.42
Multi Purpose - Ord. #3019-21		186,843.95			23,188.30			163,655.65
Multi Purpose - Ord. #3024-21	10,000.00	2,823,607.07			771,259.76		10,000.00	2,052,347.31
Page Total	1,762,522.51	22,201,368.04	-	-	7,364,390.89	-	1,706,235.29	14,893,264.37

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,762,522.51	22,201,368.04	-	-	7,364,390.89	-	1,706,235.29	14,893,264.37
Multi Purpose - Ord. #3046-21	11,135.00	211,565.00					11,135.00	211,565.00
Multi Purpose - Ord. #3060-22		4,407,064.92			2,335,165.16			2,071,899.76
Enviromental Abatement - Ord. #3061-22	291,150.00	708,850.00					291,150.00	708,850.00
Flood Mitigation Facilities Project of the Joint Meeting of Essex and Union Counties - Phase III - Ord. #3065-22		2,750,000.00						2,750,000.00
Flood Mitigation Facilities Project of the Joint Meeting of Essex and Union Counties - Phase I - Ord. #3071-22		1,525,000.00						1,525,000.00
Multi Purpose - Ord. #3095-23			7,874,000.00		2,156,626.91		73,339.67	5,644,033.42
PAGE TOTALS	2,064,807.51	31,803,847.96	7,874,000.00	-	11,856,182.96	-	2,081,859.96	27,804,612.55

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,064,807.51	31,803,847.96	7,874,000.00	-	11,856,182.96	-	2,081,859.96	27,804,612.55
PAGE TOTALS	2,064,807.51	31,803,847.96	7,874,000.00	-	11,856,182.96	-	2,081,859.96	27,804,612.55

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,064,807.51	31,803,847.96	7,874,000.00	-	11,856,182.96	-	2,081,859.96	27,804,612.55
GRAND TOTALS	2,064,807.51	31,803,847.96	7,874,000.00	-	11,856,182.96	-	2,081,859.96	27,804,612.55

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	189,466.57
Received from 2023 Budget Appropriation*	XXXXXXXXXX	600,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	299,950.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	489,516.57	XXXXXXXXXX
	789,466.57	789,466.57

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

CAPITAL IMPROVEMENTS AUTHORIZED IN 2023 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Multi-Purpose Ord. #3095-23	7,874,000.00	7,574,050.00	299,950.00	
Total	7,874,000.00	7,574,050.00	299,950.00	-

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	1,190,700.63
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Notes		104,590.89
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2023	1,295,291.52	xxxxxxxxxx
	1,295,291.52	1,295,291.52

MUNICIPALITIES ONLY

IMPORTANT !!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

- 1. Total Tax Levy for Year 2023 was \$ 142,169,197.02
- 2. Amount of Item 1 Collected in 2023 (*) \$ 140,641,941.39
- 3. Seventy (70) percent of Item 1 \$ 99,518,437.91

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO Yes

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

Answer YES or NO Yes If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

- C. Does the appropriation required to be included in the Calendar Year 2024 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO No

D.

- 1. Cash Deficit 2022 \$
- 2. 4% of 2022 Tax Levy for all purposes:
 Levy -- \$ = \$
- 3. Cash Deficit 2023 \$
- 4. 4% of 2023 Tax Levy for all purposes:
 Levy -- \$ = \$

E.

	<u>Unpaid</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
1. State Taxes	\$	<u> </u>	\$ <u> </u>	\$ <u> </u> -
2. County Taxes	\$	<u> </u>	\$ <u>85,321.28</u>	\$ <u>85,321.28</u>
3. Amounts due Special Districts	\$	<u> </u>	\$ <u> </u> -	\$ <u> </u> -
4. Amount due School Districts for School Tax	\$	<u> </u>	\$ <u>0.49</u>	\$ <u>0.49</u>

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2023, please observe instructions of Sheet 2.

**POST CLOSING
TRIAL BALANCE - SWIMMING POOL UTILITY FUND
AS AT DECEMBER 31, 2023
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	320,743.26	
Investments		
Change Fund	100.00	
Due from General Trust Fund	212,841.90	
Due from Federal and State Grant Fund	126,590.00	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Special Emergency COVID-19	373,616.47	
Cash Liabilities:		
Appropriation Reserves		70,516.09
Encumbrances Payable		
Accrued Interest on Bonds and Notes		10,929.19
Accounts Payable		
Due to Current Fund		808.70
Due to General Capital Fund		154,648.00
Due to Swimming Pool Capital Fund		271,453.32
Subtotal - Cash Liabilities		508,355.30 "C"
Reserve for Consumer Accounts and Lien Receivable		
Special Emergency Note Payable		360,000.00
Fund Balance		165,536.33
Total	1,033,891.63	1,033,891.63

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SWIMMING POOL UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2023
Operating and Capital Sections
 (Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	114,300.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	114,300.00
CASH	1,218,288.69	
DUE FROM SWIMMING POOL OPERATING FUND	271,453.32	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	2,440,421.44	
AUTHORIZED AND UNCOMPLETED	4,811,772.50	
PAGE TOTALS	8,856,235.95	114,300.00

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - SWIMMING POOL UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2023
Operating and Capital Sections
(Separately Stated)**

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	8,856,235.95	114,300.00
BONDS PAYABLE		2,675,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		85,352.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		7,717.15
UNFUNDED		1,071,871.93
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SWIMMING POOL OPERATING		
RESERVE FOR AMORTIZATION		2,384,421.44
RESERVE FOR DEFERRED AMORTIZATION		1,993,120.50
RESERVE FOR DEBT SERVICE		
DUE TO GENERAL CAPITAL FUND		485,050.21
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		16,300.00
CAPITAL FUND BALANCE		23,102.72
TOTALS	8,856,235.95	8,856,235.95

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	100,000.00	100,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Membership Fees	885,000.00	843,427.75	(41,572.25)
Miscellaneous	129,405.00	206,239.88	76,834.88
American Rescue Plan Grant	126,590.00	126,590.00	-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
Subtotal	1,240,995.00	1,276,257.63	35,262.63
Deficit (General Budget) **			-
	1,240,995.00	1,276,257.63	35,262.63

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	1,240,995.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	1,240,995.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,240,995.00
Deduct Expenditures:	
Paid or Charged	1,168,339.31
Reserved	70,516.09
Surplus (General Budget)**	
Total Expenditures	1,238,855.40
Unexpended Balance Canceled (See Footnote)	2,139.60

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2023 OPERATION

SWIMMING POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,276,257.63	
Miscellaneous Revenue Not Anticipated	1,185.00	
2022 Appropriation Reserves Canceled in 2023		
Total Revenue Realized		1,277,442.63
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	1,168,339.31	
Reserved	70,516.09	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,238,855.40	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,238,855.40
Excess		38,587.23
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	38,587.23	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2023 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2022 Appropriation Reserves Canceled in 2023	26,119.46	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		26,119.46

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

RESULTS OF 2023 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	35,262.63
Unexpended Balances of Appropriations	XXXXXXXXXX	2,139.60
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	1,185.00
Unexpended Balances of 2022 Appropriation Reserves*	XXXXXXXXXX	26,119.46
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	64,706.69	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	64,706.69	64,706.69

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	200,829.64
Excess in Results of 2023 Operations	XXXXXXXXXX	64,706.69
Amount Appropriated in the 2023 Budget - Cash	100,000.00	XXXXXXXXXX
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2023	165,536.33	XXXXXXXXXX
	265,536.33	265,536.33

ANALYSIS OF BALANCE DECEMBER 31, 2023 (FROM SWIMMING POOL UTILITY - TRIAL BALANCE)

Cash		320,743.26
Investments		100.00
Interfund Accounts Receivable		339,431.90
Subtotal		660,275.16
Deduct Cash Liabilities Marked with "C" on Trial Balance		508,355.30
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		151,919.86
Other Assets Pledged to Surplus:*		
Deferred Charges #	13,616.47	
Operating Deficit #		
Total Other Assets		13,616.47
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.		165,536.33

*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 December 31, 2022		\$ _____
Increased by:		
Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2023		\$ _____ -

SCHEDULE OF SWIMMING POOL UTILITY LIENS

Balance December 31, 2022		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____ -
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2023		\$ _____ -

**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)

<u>Caused By</u>	Amount Dec. 31, 2022 per Audit Report	Amount in 2023 Budget	Amount Resulting 2023	Balance as at Dec. 31, 2023
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>2023</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
					By 2023 Budget	Canceled By Resolution	
12/15/2020	Special Emergency COVID-19	622,696.47	124,539.30	498,156.47	124,540.00		373,616.47
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		622,696.47	124,539.30	498,156.47	124,540.00	-	373,616.47

Sheet 48a

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

jkolodziej@maplewoodnj.gov
 Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
SWIMMING POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	

2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds		\$	

SWIMMING POOL UTILITY CAPITAL BONDS

Outstanding - January 1, 2023	XXXXXXXXXX	1,740,000.00	
Issued	XXXXXXXXXX	1,115,000.00	
Paid	180,000.00	XXXXXXXXXX	
Outstanding - December 31, 2023	2,675,000.00	XXXXXXXXXX	
	2,855,000.00	2,855,000.00	

2024 Bond Maturities - Capital Bonds			\$ 245,000.00
2024 Interest on Bonds		\$ 99,152.78	

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2024 Interest on Bonds (*Items)		\$ 99,152.78	
Less: Interest Accrued to 12/31/2023 (Trial Balance)		\$ 10,713.56	
Subtotal		\$ 88,439.22	
Add: Interest to be Accrued as of 12/31/2024		\$ 17,212.50	
Required Appropriation 2024			\$ 105,651.72

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Serial Bonds	65,000.00	1,115,000.00	7/26/2023	Various
	65,000.00	1,115,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
SWIMMING POOL UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	

2024 Loan Maturities			\$
2024 Interest on Loans		\$	

SWIMMING POOL UTILITY LOAN

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

2024 Loan Maturities			\$
2024 Interest on Loans		\$	

INTEREST ON LOANS - SWIMMING POOL UTILITY BUDGET

2024 Interest on Loans (*Items)		\$ -	
Less: Interest Accrued to 12/31/2023 (Trial Balance)		\$	
Subtotal		\$ -	
Add: Interest to be Accrued as of 12/31/2024		\$	
Required Appropriation 2024			\$ -

LIST OF LOANS ISSUED DURING 2023

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
SWIMMING POOL UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
SWIMMING POOL UTILITY LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

INTEREST ON LOANS - SWIMMING POOL UTILITY BUDGET

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024	\$	-	

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 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, 2023	Date of Maturity	Rate of Interest	2024		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. Renovations to the Community Pool								
2. Complex - Ord. 2665-11	200,000.00	12/22/2016	85,352.00	12/13/2024	5.35%	30,000.00	4,566.33	12/13/2024
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	200,000.00		85,352.00			30,000.00	4,566.33	

Sheet 50

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

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR 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, 2023	Date of Maturity	Rate of Interest	2024		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	200,000.00		85,352.00			30,000.00	4,566.33	

Sheet 50

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

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SWIMMING POOL UTILITY BUDGET	
2024 Interest on Notes	\$ 4,566.33
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$ 215.63
Subtotal	\$ 4,350.70
Add: Interest to be Accrued as of 12/31/2024	\$ 148.07
Required Appropriation 2024	\$ 4,498.77

(Do not crowd - add additional sheets)

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, 2023	Date of Maturity	Rate of Interest	2024		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

Important: If there is more than one utility in the municipality, identify each note.
MEMO:* See Sheet 33 for clarification of "Original Date of Issue"
 Utility Assessment Notes with an original date of issue of December 31, 2021 or prior must be appropriated in full in the 2025 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
 ** Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SWIMMING POOL UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

Sheet
51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
Renovations to the Community Pool Complex		20,026.83						20,026.83
Improvements to the Pool Utilty Ord. #3018-21	7,717.15						7,717.15	
Improvements to the Pool Utility Ord. #3062-22		157,130.00						157,130.00
Improvements to the Pool Utility Ord. #3096-23			1,068,900.00		174,184.90			894,715.10
PAGE TOTALS	7,717.15	177,156.83	1,068,900.00	-	174,184.90	-	7,717.15	1,071,871.93

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	7,717.15	177,156.83	1,068,900.00	-	174,184.90	-	7,717.15	1,071,871.93
PAGE TOTALS	7,717.15	177,156.83	1,068,900.00	-	174,184.90	-	7,717.15	1,071,871.93

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	7,717.15	177,156.83	1,068,900.00	-	174,184.90	-	7,717.15	1,071,871.93
PAGE TOTALS	7,717.15	177,156.83	1,068,900.00	-	174,184.90	-	7,717.15	1,071,871.93

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	7,717.15	177,156.83	1,068,900.00	-	174,184.90	-	7,717.15	1,071,871.93
PAGE TOTALS	7,717.15	177,156.83	1,068,900.00	-	174,184.90	-	7,717.15	1,071,871.93

Sheet
52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	7,717.15	177,156.83	1,068,900.00	-	174,184.90	-	7,717.15	1,071,871.93
TOTALS	7,717.15	177,156.83	1,068,900.00	-	174,184.90	-	7,717.15	1,071,871.93

Sheet 52.4

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

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	16,300.00
Received from 2023 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	16,300.00	XXXXXXXXXX
	16,300.00	16,300.00

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SWIMMING POOL UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2023 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2023 or Prior Years
Improvements to the Pool Utility	1,068,900.00	1,068,900.00		
	1,068,900.00	1,068,900.00	-	-

SWIMMING POOL UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	18,700.73
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Premium on Sale of Notes		4,401.99
Appropriated to Finance Improvement Authorization		XXXXXXXXXX
Appropriation to 2023 Budget Reserve		XXXXXXXXXX
Balance - December 31, 2023	23,102.72	XXXXXXXXXX
	23,102.72	23,102.72