

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 44,633  
NET VALUATION TAXABLE 2022 5,825,435,084  
MUNICODE 0324

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

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

                     **TOWNSHIP** of                      **MOUNT LAUREL**, County of                      **BURLINGTON**

**DO NOT USE THESE SPACES**

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature tkrueger@mountlaurel.com  
Title CFO

(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, Tara Krueger, am the Chief Financial Officer, License # N-1678, of the TOWNSHIP of MOUNT LAUREL, County of BURLINGTON and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2022.

Signature tkrueger@mountlaurel.com  
Title CFO  
Address 100 Mount Laurel Road  
Phone Number 856-234-0001  
Fax Number 856-234-1892

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) **[eliminate one]** came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2022 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

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

NO ENTRY  
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this \_\_\_\_\_ day \_\_\_\_\_, 2023

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2023.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

<b>Municipality:</b>	TOWNSHIP OF MOUNT LAUREL
<b>Chief Financial Officer:</b>	Tara Krueger
<b>Signature:</b>	tkrueger@mountlaurel.com
<b>Certificate #:</b>	N-1678
<b>Date:</b>	3/2/2023

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

<b>Municipality:</b>	TOWNSHIP OF MOUNT LAUREL
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

22-191-5868

Fed I.D. #

TOWNSHIP OF MOUNT LAUREL

Municipality

BURLINGTON

County

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

Fiscal Year Ending: December 31, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>                    </u>	\$ <u>280,426.13</u>	\$ <u>2,188,192.26</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.

tkrueger@mountlaurel.com  
Signature of Chief Financial Officer

3/2/2023  
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the           **TOWNSHIP**           of           **MOUNT LAUREL**          , County of           **BURLINGTON**           during the year 2022 and that sheets 40 to 68 are unnecessary.

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

Name	<u>          Tara Krueger          </u>
Title	<u>          CFO          </u>

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$           5,825,435,000.00          

          ddeklerk@mountlaurel.com            
SIGNATURE OF TAX ASSESSOR

          **TOWNSHIP OF MOUNT LAUREL**            
MUNICIPALITY

          **BURLINGTON**            
COUNTY

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

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

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

Title of Account	Debit	Credit
CASH	39,344,967.81	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	39,244.63	-
<b>Receivables with Full Reserves:</b>		
TAXES RECEIVABLE:		
PRIOR	505.91	
CURRENT	1,082,675.89	
SUBTOTAL	1,083,181.80	
TAX TITLE LIENS RECEIVABLE	27,097.81	
PROPERTY ACQUIRED FOR TAXES	1,522,696.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
PROPERTY MAINTENANCE LIENS	1,497.46	
REVENUE ACCOUNTS RECEIVABLE	22,825.56	
DUE ANIMAL CONTROL FUND	59,073.84	
DUE TRUST ASSESSMENT FUND	148,712.88	
DUE TRUST OTHER FUND	118,724.01	
DUE MUNICIPAL OPEN SPACE TRUST FUND	5,232.00	
DUE GENERAL CAPITAL	563,243.58	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	42,936,497.38	-

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	42,936,497.38	-
APPROPRIATION RESERVES		2,239,989.73
ENCUMBRANCES PAYABLE		745,095.25
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		8,136.09
PREPAID TAXES		2,549,759.34
ACCOUNTS PAYABLE		35,094.70
RESERVE FOR MUNICIPAL RELIEF FUND		147,392.24
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		28,953.00
DUE FEDERAL AND STATE GRANT FUND		2,158,788.94
LOCAL SCHOOL TAX PAYABLE		6,626,366.65
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S. TAX PAYABLE		4,001,311.15
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		189,029.04
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR TAX APPEALS		250,000.00
PAGE TOTAL	42,936,497.38	18,979,916.13

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	42,936,497.38	18,979,916.13
SUBTOTAL	42,936,497.38	18,979,916.13 "C"
RESERVE FOR RECEIVABLES		3,552,284.94
DEFERRED SCHOOL TAX	45,491,851.92	
DEFERRED SCHOOL TAX PAYABLE		45,491,851.92
FUND BALANCE		20,404,296.31
TOTALS	88,428,349.30	88,428,349.30







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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	89,752.94	
DUE TO -		
DUE TO STATE OF NJ		4.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		30,674.90
DUE CURRENT FUND		59,073.84
<b>FUND TOTALS</b>	<b>89,752.94</b>	<b>89,752.94</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	69,991.06	
DUE TO -		
ASSESSMENTS RECEIVABLE	78,721.82	
RESERVE FOR:		
DUE CURRENT FUND		148,712.88
<b>FUND TOTALS</b>	<b>148,712.88</b>	<b>148,712.88</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	22,899,117.98	
DUE CURRENT FUND		5,232.00
RESERVE FOR ENCUMBRANCES		2,797,547.19
RESERVE FOR MUNICIPAL OPEN SPACE		15,719,986.70
RESERVE FOR PAYMENT OF DEBT		4,376,352.09
<b>FUND TOTALS</b>	<b>22,899,117.98</b>	<b>22,899,117.98</b>
<b>LOSAP TRUST FUND</b>		
CASH	738,956.91	
RESERVE FOR LOSAP		738,956.91
<b>FUND TOTALS</b>	<b>738,956.91</b>	<b>738,956.91</b>

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	15,488,164.42	
ACCOUNTS RECEIVABLE - POLICE OUTSIDE SERVICES	24,700.00	
DUE CURRENT FUND		120,234.01
DUE NEW JERSEY CRIME COMPENSATION BOARD		339,636.74
RESERVE FOR ENCUMBRANCES		442,826.16
RESERVES AND SPECIAL DEPOSITS		14,610,167.51
OTHER TRUST FUNDS PAGE TOTAL	15,512,864.42	15,512,864.42

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	15,512,864.42	15,512,864.42
OTHER TRUST FUNDS (continued)		
<b>TOTALS</b>	<b>15,512,864.42</b>	<b>15,512,864.42</b>

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	15,512,864.42	15,512,864.42
OTHER TRUST FUNDS (continued)		
<b>TOTALS</b>	<b>15,512,864.42</b>	<b>15,512,864.42</b>

(Do not crowd - add additional sheets)

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
Developers Recreation	334,293.35			334,293.35
Municipal Recreation - Summer Camp	125,272.06	75,713.50	118,226.95	82,758.61
Municipal Recreation - Concert Series	11.00			11.00
Municipal Recreation - Fall Festival	80,187.66	6,250.00	74,704.21	11,733.45
Municipal Recreation - Senior Center	19,321.55	4,900.00	8,240.00	15,981.55
Municipal Recreation - Special Events	848.94		848.94	-
Municipal Recreation - Storm Recovery	1,383,527.34	300,000.00	443,324.17	1,240,203.17
Municipal Recreation - Women's Basket	280.00			280.00
Municipal Recreation - Men's Basketbal	3,400.00			3,400.00
Municipal Recreation - Softball	1,887.72			1,887.72
Municipal Recreation Trust	4,701.00		4,701.00	-
Recycling Trust Fund	27,635.28	6,586.30		34,221.58
Special Lawn Enforcement Trust Fund	57,281.29	77,097.50	24,660.97	109,717.82
Street Opening Deposits	7,120.00	1,500.00	7,500.00	1,120.00
Low Income Housing	5,860.75			5,860.75
Parking Offense Adjudication Act	4,202.62	206.00		4,408.62
Public Defender Fees	10,062.50	16,626.00	13,200.00	13,488.50
Outside Police Employment	22,234.33	377,265.00	382,863.00	16,636.33
Developers Fees - Spring Valley	95,352.15		7,400.00	87,952.15
Reserve for Sidewalks	89,715.00	7,060.00		96,775.00
Developers Fees - Orleans Litigation De	1,425.88			1,425.88
Developers Fees - Traffic Impact	104,437.50			104,437.50
Reserve for Developers Fees - Hovania	166.00			166.00
Reserve for Environmental - Kowalski	250,000.00			250,000.00
Unemployment Compensation Insuranc	342,885.91	23,497.10	4,975.78	361,407.23
Affordable Housing	3,461,006.64	241,441.43	239,328.56	3,463,119.51
Affordable Housing - Low Income	88,176.19			88,176.19
Fair Share Housing - Senior Citizens Ho	81,737.92	469.69		82,207.61
Payroll Deductions Payable	139,730.42	16,326,776.96	16,322,704.42	143,802.96
Accumlated Absences	200.00	100.00		300.00
K-9 Fund	60,363.65	24,779.12	20,075.80	65,066.97
Redemption of Tax Sale Certificates		777,358.20	619,040.51	158,317.69
Redemption of Tax Sale Premiums	1,555,900.00	2,738,900.00	1,096,200.00	3,198,600.00
Reserve for Escrow	4,569,145.38	933,692.33	870,427.34	4,632,410.37
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<b>PAGE TOTAL</b>	<b>\$ 12,928,370.03</b>	<b>\$ 21,940,219.13</b>	<b>\$ 20,258,421.65</b>	<b>\$ 14,610,167.51</b>

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

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
PREVIOUS PAGE TOTAL	12,928,370.03	21,940,219.13	20,258,421.65	14,610,167.51
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<b>PAGE TOTAL</b>	\$ 12,928,370.03	\$ 21,940,219.13	\$ 20,258,421.65	\$ 14,610,167.51



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Due Current Fund	44,954.10	20,156.92						65,111.02
Due Current Fund - Interest and Costs on Taxes	2,783.40	444.64						3,228.04
Due Current Fund - Interest Earned	1,588.27	63.73						1,652.00
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	49,325.77	20,665.29	-	-	-	-	-	69,991.06

Sheet 7

\*Show as red figure

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	1,197,000.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	1,197,000.00
CASH	13,512,701.93	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	46,880,000.00	
UNFUNDED	1,197,000.00	
DUE TO -		
PAGE TOTALS	62,786,701.93	1,197,000.00

(Do not crowd - add additional sheets)

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

**AS AT DECEMBER 31, 2022**

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	62,786,701.93	1,197,000.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		46,880,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
DUE CURRENT FUND		563,243.58
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		10,442,844.48
UNFUNDED		1,197,000.00
ENCUMBRANCES PAYABLE		833,313.52
RESERVE TO PAY BANS		1,189,527.37
CAPITAL IMPROVEMENT FUND		387,311.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		96,461.98
	62,786,701.93	62,786,701.93

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	149,949.96	39,591,374.36	396,356.51	39,344,967.81
Grant Fund		668,974.39		668,974.39
Trust - Animal Control		89,752.94		89,752.94
Trust - Assessment		69,991.06		69,991.06
Trust - Municipal Open Space		23,187,483.51	288,365.53	22,899,117.98
Trust - LOSAP		738,956.91		738,956.91
Trust - CDBG				-
Trust - Other	12,243.54	15,665,484.17	189,563.29	15,488,164.42
Trust - Arts and Culture				-
General Capital		13,541,977.21	29,275.28	13,512,701.93
				-
<u>UTILITIES:</u>				-
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Total	162,193.50	93,553,994.55	903,560.61	92,812,627.44

\* Include Deposits In Transit

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

### **REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2022.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2022.

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

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

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

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

WSFS Bank - Affordable Housing Trust	3,600,237.55
WSFS Bank - Escrow Subs	20,321.92
WSFS Bank - Master Escrow	0.61
Columbia Bank - Developer Master Escrow	188.30
Columbia Bank - Developer Sub Escrow	83,266.57
Columbia Bank - Municipal Recreation	1,400,804.05
Investors Bank - Current Fund I	2,943,923.63
Investors Bank - Current Fund II	37,316,425.12
Investors Bank - Fair Share Housing	82,207.61
Investors Bank - General Capital	13,541,977.21
Investors Bank - Lien Redemption	3,420,561.36
Investors Bank - Master Escrow	329.76
Investors Bank - Open Space	21,151,805.84
Investors Bank - Trust Other	415,935.29
Investors Bank - Payroll	2,590.11
Investors Bank - Payroll Agency	244,438.82
Investors Bank - Performance Guarantee Escrow	377,303.17
Investors Bank - Special Law Enforcement Trust	109,717.82
Investors Bank - Trust Assessment	69,991.06
PNC Bank - Animal Control Trust	89,752.94
PNC Bank - Mount Laurel Trust	952,141.46
PNC Bank - Recycling Trust	34,266.39
PNC Bank - Regular Escrow Trust 1	4,400,569.57
PNC Bank - Regular Escrow Trust 2	159,196.58
PNC Bank - Unemployment Trust	361,407.23
Lincoln - LOSAP	738,956.91
Liberty Bell - Open Space	2,035,677.67
PAGE TOTAL	93,553,994.55

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



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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
Federal: National Opioid Settlements			57,092.56	57,092.56		-
Emergency Management Grant			10,000.00	10,000.00		-
Distracted Driving Crackdown Grant		10,500.00	10,500.00			-
Bulletproof Vest Partnership Grant	7,160.15		7,160.15			-
American Rescue Plan Funds			2,158,788.94	2,158,788.94		-
Drive Sober or Get Pulled Over Grant	7,500.00	15,750.00	11,800.00		2,700.00	8,750.00
State: NJDOT - Union Mill	81,098.75					81,098.75
NJDOT - Hooton Road	445,000.00					445,000.00
Clean Communities Grant		91,585.99	91,585.99			-
Body Armor Grant		3,041.92	7,624.43	4,582.51		-
Body Worn Camera Grant	122,280.00		45,855.00			76,425.00
Municipal Alliance Grant	8,971.00	15,991.00	8,971.00			15,991.00
Highway Safety Grant - Safe Corridors		31,949.00	31,949.00			-
Recycling Tonnage Grant		98,841.02	98,841.02			-
Safe and Secure Communities Grant	16,200.00	32,400.00	32,400.00			16,200.00
Local: Walmart Community Grant		1,500.00	1,500.00			-
TD Bank/Arbor Day Grant	10,000.00		2,000.00			8,000.00
PSEP&G Sustainable New Jersey	5,000.00					5,000.00
						-
<b>PAGE TOTALS</b>	<b>703,209.90</b>	<b>301,558.93</b>	<b>2,576,068.09</b>	<b>2,230,464.01</b>	<b>2,700.00</b>	<b>656,464.75</b>

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	703,209.90	301,558.93	2,576,068.09	2,230,464.01	2,700.00	656,464.75
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PAGE TOTALS	703,209.90	301,558.93	2,576,068.09	2,230,464.01	2,700.00	656,464.75



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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	703,209.90	301,558.93	2,576,068.09	2,230,464.01	2,700.00	656,464.75
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						-
						-
TOTALS	703,209.90	301,558.93	2,576,068.09	2,230,464.01	2,700.00	656,464.75

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Federal: Distracted Driving Crackdown Grant			10,500.00	10,500.00			-
Dirive Sover or Get Pulled Over Grant	3,694.12		15,750.00	16,784.12			2,660.00
Bulletproof Vest Partnership Grant	542.20			4,819.20	4,277.00		-
State: NJDOT - Union Mill	231,500.00						231,500.00
NJDOT - Hooton	445,000.00						445,000.00
Clean Communities Grant	84,130.48		91,585.99	88,381.37			87,335.10
Drunk Driving Enforcement Grant	11,998.15			6,722.71	358.00		5,633.44
Body Armor Grant	7,047.74	3,041.92		10,089.66			-
Municipal Alliance Grant	8,542.34	8,971.00	7,020.00	12,695.85			11,837.49
Municipal Court Alch Ed & Rehab Fund	13,046.50						13,046.50
Highway Safety Grant - Safe Corridors	33,194.54		31,949.00	37,515.74			27,627.80
Body Worn Camera Grant	152,850.00			38,212.50			114,637.50
Recycling Tonnage Grant	202,198.89		98,841.02	30,752.25	252.00		270,539.66
Safe and Secure Communities Grant	28,038.47	32,400.00		56,608.67			3,829.80
Local: PSE&G Sustainable New Jersey	10,000.20			8,359.56			1,640.64
TD Bank/Arbor Day Tree Grant	1,955.00						1,955.00
Walmart Community Grant			1,500.00	1,463.63	4.26		40.63
							-
							-
<b>PAGE TOTALS</b>	<b>1,233,738.63</b>	<b>44,412.92</b>	<b>257,146.01</b>	<b>322,905.26</b>	<b>4,891.26</b>	<b>-</b>	<b>1,217,283.56</b>

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,233,738.63	44,412.92	257,146.01	322,905.26	4,891.26	-	1,217,283.56
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PAGE TOTALS	1,233,738.63	44,412.92	257,146.01	322,905.26	4,891.26	-	1,217,283.56

Sheet  
11.1

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,233,738.63	44,412.92	257,146.01	322,905.26	4,891.26	-	1,217,283.56
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PAGE TOTALS	1,233,738.63	44,412.92	257,146.01	322,905.26	4,891.26	-	1,217,283.56

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,233,738.63	44,412.92	257,146.01	322,905.26	4,891.26	-	1,217,283.56
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TOTALS	1,233,738.63	44,412.92	257,146.01	322,905.26	4,891.26	-	1,217,283.56

Sheet 11  
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Federal: National Opioid Settlements					57,092.56	57,092.56
Emergency Management					10,000.00	10,000.00
Drive Sober or Get Pulled Over			10,500.00		10,500.00	-
American Rescue Plan Funds					2,158,788.94	2,158,788.94
Distracted Driving Crackdown			15,750.00		15,750.00	-
State: Clean Communities Program			91,585.99		91,585.99	-
Body Armor Grant		3,041.92			7,624.43	4,582.51
Municipal Alliance Grant		8,971.00	7,020.00		15,991.00	-
Highway Safety Grant - Safe Corridors			31,949.00		31,949.00	-
Recycling Tonnage Grant			98,841.02		98,841.02	-
Safe and Secure Communities Grant	32,400.00	32,400.00			32,400.00	32,400.00
Local: Walmart Community Grant			1,500.00		1,500.00	-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	32,400.00	44,412.92	257,146.01	-	2,532,022.94	2,262,864.01

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	6,176,969.07
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	27,305,565.35
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	67,863,880.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	67,414,482.42	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	6,626,366.65	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	27,305,565.35	XXXXXXXXXX
	101,346,414.42	101,346,414.42

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

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	3,517,937.11
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	18,186,286.57
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	44,333,195.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	43,849,820.96	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	4,001,311.15	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	18,186,286.57	XXXXXXXXXX
# Must include unpaid requisitions.	66,037,418.68	66,037,418.68



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	79,732.94
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	22,384,905.49
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,735,930.99
Due County for Added and Omitted Taxes	XXXXXXXXXX	189,029.04
Paid	24,200,569.42	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	189,029.04	XXXXXXXXXX
	24,389,598.46	24,389,598.46

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 12,570,350.10	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2022 Levy	XXXXXXXXXX	12,570,350.10
Paid	12,570,350.10	XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	12,570,350.10	12,570,350.10

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

## STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	7,340,000.00	7,340,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	12,193,762.86	13,299,733.62	1,105,970.76
Added by N.J.S.A. 40A:4-87 (List on 17a)	257,146.01	257,146.01	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>12,450,908.87</b>	<b>13,556,879.63</b>	<b>1,105,970.76</b>
Receipts from Delinquent Taxes	845,400.00	677,784.67	(167,615.33)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	20,503,722.25	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	2,310,479.39	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	22,814,201.64	25,980,337.20	3,166,135.56
	<b>43,450,510.51</b>	<b>47,555,001.50</b>	<b>4,104,490.99</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	176,038,896.90
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	67,863,880.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	44,333,195.00	xxxxxxxxxx
County Taxes	24,120,836.48	xxxxxxxxxx
Due County for Added and Omitted Taxes	189,029.04	xxxxxxxxxx
Special District Taxes	12,570,350.10	xxxxxxxxxx
Municipal Open Space Tax	4,696,269.08	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	3,715,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	25,980,337.20	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.	<b>179,753,896.90</b>	<b>179,753,896.90</b>

# STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Recycling Tonnage Grant	98,841.02	98,841.02	-
Highway Traffic Safety Grant	31,949.00	31,949.00	-
Drive Sober or Get Pulled Over Grant	15,750.00	15,750.00	-
Municipal Alliance Grant	7,020.00	7,020.00	-
Clean Communities Grant	91,585.99	91,585.99	-
Walmart Community Grant	1,500.00	1,500.00	-
Distracted Driving Crackdown Grant	10,500.00	10,500.00	-
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<b>PAGE TOTALS</b>	<b>257,146.01</b>	<b>257,146.01</b>	<b>-</b>

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

CFO Signature: tkrueger@mountlaurel.com



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		43,193,364.50
2022 Budget - Added by N.J.S.A. 40A:4-87		257,146.01
Appropriated for 2022 (Budget Statement Item 9)		43,450,510.51
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		43,450,510.51
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		43,450,510.51
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	37,495,520.77	
Paid or Charged - Reserve for Uncollected Taxes	3,715,000.00	
Reserved	2,239,989.73	
Total Expenditures		43,450,510.50
Unexpended Balances Canceled (see footnote)		0.01

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2022 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	1,105,970.76
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	3,166,135.56
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	0.01
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	852,159.37
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	70,000.00
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2021 Appropriation Reserves	XXXXXXXXXX	2,632,122.83
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	45,491,851.92	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	45,491,851.92
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	167,615.33	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	208,194.60	XXXXXXXXXX
Senior Citizen Deductions Disallowed - Prior Year	20,000.00	
Refund of Prior Year Revenue	1,671.61	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	7,428,906.99	XXXXXXXXXX
	53,318,240.45	53,318,240.45

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Tax Collector - Duplicate Tax Bills & Tax Searches	1,106.00
Tax Collector - Property Certifications	1,175.00
Tax Collector - 6% Year End Penalty Tax	57,529.40
Tax Collector - Miscellaneous	2,715.00
Ballfield/Pavillion Rental Fees	25,080.00
Certificate of Occupancy Fees	66,510.00
Host Fees	27,450.24
State Housing Inspection Fees	2,469.60
Payment in Lieu of Taxes	207,554.03
Police Outside Administrative Fees	36,055.00
Canceled Outstanding Checks	2,059.77
Accident & EMS Reports	1,900.00
Police Confiscated Money	558.97
Senior Citizens and Veterans Administration Fee	6,385.00
DMV Inspection Fines	700.00
Verizon Lease	12,848.58
Insurance Dividends	1,383.10
FEMA	34,260.33
Sale of Assets	70,541.42
LOSAP Forfeitures	3,558.19
Forclosure Premiums	8,200.00
Library Pension	109,487.20
Tax Overpayments	83,607.28
Police Accreditation	2,500.00
Sale of Property Acquired for Taxes	-
Oaks Donantion	4,000.00
Miscellenous	1,261.97
Refund of Prior Year Expenditures	61,561.74
Due Other Trust - Canceled Outstanding Checks	604.81
Due Animal Control Trust - Excess Animal Control Reserve	16,167.54
Due Trust Assessment - Interest and Costs on Assessments	63.73
Property Maintenance Liens	2,865.47
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>852,159.37</b>

**SURPLUS - CURRENT FUND  
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	20,315,389.32
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	7,428,906.99
4. Amount Appropriated in the 2022 Budget - Cash	7,340,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2022	20,404,296.31	xxxxxxxxxx
	27,744,296.31	27,744,296.31

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

Cash		39,344,967.81
Investments		
[REDACTED]		
Sub Total		39,344,967.81
Deduct Cash Liabilities Marked with "C" on Trial Balance		18,979,916.13
Cash Surplus		20,365,051.68
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	39,244.63	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		39,244.63
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		20,404,296.31

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.  
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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



**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2022 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #			\$ 163,814,882.98
or			
(Abstract of Ratables)			\$
2. Amount of Levy - Special District Taxes			\$ 12,570,350.10
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.			\$ 1,283,998.30
5a. Subtotal 2022 Levy	\$ 177,669,231.38		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2022 Tax Levy			\$ 177,669,231.38
6. Transferred to Tax Title Liens			\$ 26,312.62
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ 521,345.97
9. Discount Allowed			\$
10. Collected in Cash: In 2021	\$ 1,499,232.56		
In 2022*	\$ 172,711,640.52		
Homestead Benefit Credit	\$ 1,506,273.82		
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 321,750.00		
Total To Line 14	\$ 176,038,896.90		
11. Total Credits			\$ 176,586,555.49
12. Amount Outstanding December 31, 2022			\$ 1,082,675.89
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	<b>99.08%</b>		

**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			\$ 176,038,896.90
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 176,038,896.90

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

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

\* Include overpayments applied as part of 2022 collections.

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

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2022**

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 176,038,896.90
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 176,038,896.90</b>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 177,669,231.38
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.08%</u>

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 176,038,896.90
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 176,038,896.90</b>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 177,669,231.38
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.08%</u>

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	56,744.63	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	53,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	245,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	22,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	20,000.00
9. Received in Cash from State	XXXXXXXXXX	319,250.00
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	39,244.63
Due To State of New Jersey	-	XXXXXXXXXX
	378,494.63	378,494.63

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

Line 2	53,750.00	
Line 3	245,750.00	
Line 4	22,250.00	
Sub - Total	321,750.00	
Less: Line 7	-	
To Item 10, Sheet 22	321,750.00	

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

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

kmuchowski@mountlaurel.com  
Signature of Tax Collector

T-8362  
License #

3/2/2023  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		1,493,105.57	XXXXXXXXXX
A. Taxes	1,400,539.07	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	92,566.50	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	834,075.09
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		20,000.00	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) 65.19
B. Tax Title Liens - Transfers from Taxes		(1) 65.19	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	679,030.48
8. Totals		1,513,170.76	1,513,170.76
9. Balance Brought Down		679,030.48	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	677,784.67
A. Taxes	585,892.88	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	91,891.79	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		45.29	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		26,312.62	XXXXXXXXXX
13. 2022 Taxes		1,082,675.89	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	1,110,279.61
A. Taxes	1,083,181.80	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	27,097.81	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,788,064.28	1,788,064.28

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is **99.81%**

17. Item No.14 multiplied by percentage shown above is **1,108,170.08** and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	1,589,996.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>		XXXXXXXXXX
5B. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	70,000.00
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales	2,700.00	XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	1,522,696.00
	1,592,696.00	1,592,696.00

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2022		XXXXXXXXXX
16. 2022 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
19. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

**MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2022		XXXXXXXXXX
21. 2022 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
24. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property:      \$      70,000.00  
 \*Total Cash Collected in 2022

Realized in 2022 Budget             

To Results of Operation (Sheet 19)      70,000.00

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

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting from 2022	Balance as at <u>Dec. 31, 2022</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>TOTAL DEFERRED CHARGES</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

Sheet 29

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

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

\_\_\_\_\_  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2022' must be entered here and then raised in the 2023 budget.



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

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

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

\_\_\_\_\_  
Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2022' must be entered here and then raised in the 2023 budget.

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	34,745,000.00	
Issued	xxxxxxxxxx	14,565,000.00	
Paid	2,430,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	46,880,000.00	xxxxxxxxxx	
	49,310,000.00	49,310,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 2,930,000.00
2023 Interest on Bonds*		\$ 1,710,825.00	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,710,825.00

**LIST OF BONDS ISSUED DURING 2022**

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds of 2023	450,000.00	14,565,000.00	2/2/2022	2.33%
Total	450,000.00	14,565,000.00		

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

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

**LIST OF LOANS ISSUED DURING 2022**

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

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

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

**LIST OF LOANS ISSUED DURING 2022**

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

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

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

**LIST OF LOANS ISSUED DURING 2022**

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

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

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

**LIST OF BONDS ISSUED DURING 2022**

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

**2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2022	2023 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
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 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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



## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33  
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			-	-		-	-	

Sheet 34

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

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

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

**(Do not crowd - add additional sheets)**

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
2005-27 Various Capital Improvements	70,635.74						70,635.74	
2011-12 Various Capital Improvements				47,152.86	47,152.86		-	
2014-04 Various Capital Improvements	361,446.46			457,649.08	539,069.91		280,025.63	
2016-05 Various Capital Improvements	3,055,485.03			108,377.04	345,062.89		2,818,799.18	
2017-12 Various Capital Improvements	1,622,303.66			125,582.23	213,537.95		1,534,347.94	
2019-20 Various Capital Improvements		95,628.55		8,874.25	103,104.79		1,398.01	
2019-21 Various Capital Improvements	1,439,911.72				561,457.77		878,453.95	
2020-10 Various Capital Improvements		4,833,519.65		158,794.15	458,223.18		3,337,090.62	1,197,000.00
2021-13 Various Capital Improvements		3,414,356.78		1,558,678.11	3,450,941.48		1,522,093.41	
Page Total	6,549,782.61	8,343,504.98	-	2,465,107.72	5,718,550.83	-	10,442,844.48	1,197,000.00

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

Sheet 35

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	6,549,782.61	8,343,504.98	-	2,465,107.72	5,718,550.83	-	10,442,844.48	1,197,000.00
<b>PAGE TOTALS</b>	6,549,782.61	8,343,504.98	-	2,465,107.72	5,718,550.83	-	10,442,844.48	1,197,000.00

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	6,549,782.61	8,343,504.98	-	2,465,107.72	5,718,550.83	-	10,442,844.48	1,197,000.00
<b>PAGE TOTALS</b>	6,549,782.61	8,343,504.98	-	2,465,107.72	5,718,550.83	-	10,442,844.48	1,197,000.00

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	6,549,782.61	8,343,504.98	-	2,465,107.72	5,718,550.83	-	10,442,844.48	1,197,000.00
<b>GRAND TOTALS</b>	6,549,782.61	8,343,504.98	-	2,465,107.72	5,718,550.83	-	10,442,844.48	1,197,000.00

Sheet 35 Totals

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	87,311.00
Received from 2022 Budget Appropriation*	XXXXXXXXXX	300,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	387,311.00	XXXXXXXXXX
	387,311.00	387,311.00

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



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Total	-	-	-	-

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	96,461.98
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	96,461.98	xxxxxxxxxx
	96,461.98	96,461.98

# MUNICIPALITIES ONLY

## IMPORTANT !!

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

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

A.

- |   |    |                       |
|---|----|-----------------------|
| 1. Total Tax Levy for Year 2022 was       | \$ | <u>177,669,231.38</u> |
| 2. Amount of Item 1 Collected in 2022 (*) | \$ | <u>176,038,896.90</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>124,368,461.97</u> |

(\*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

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

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

- C. Does the appropriation required to be included in the Calendar Year 2023 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

- |  |         |    |                             |    |                                |
|--|---------|----|-----------------------------|----|--------------------------------|
| 1. Cash Deficit 2021                     |         |    |                             | \$ | <u>                    </u>    |
| 2. 4% of 2021 Tax Levy for all purposes: |         |    |                             |    |                                |
|  | Levy -- | \$ | <u>                    </u> | =  | \$ <u>                    </u> |
| 3. Cash Deficit 2022                     |         |    |                             | \$ | <u>                    </u>    |
| 4. 4% of 2022 Tax Levy for all purposes: |         |    |                             |    |                                |
|  | Levy -- | \$ | <u>                    </u> | =  | \$ <u>                    </u> |

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u> -
2. County Taxes	\$	<u>                    </u>	\$ <u>189,029.04</u>	\$ <u>189,029.04</u>
3. Amounts due Special Districts	\$	<u>                    </u>	\$ <u>                    </u> -	\$ <u>                    </u> -
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$ <u>10,627,677.80</u>	\$ <u>10,627,677.80</u>

# **UTILITIES ONLY**

**Note:**

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