FIRE DISTRICT NO. 2 OF THE TOWNSHIP OF MOORESTOWN
COUNTY OF BURLINGTON

Synopsis of audit report of the Fire District No. 2 of the Township of Moorestown for the fiscal year ended December 31, 2025, as required by N.J.S.A. 40A:5A-16

	December 31, 2025
Assets:	
Current assets:	
Cash and cash equivalents	$ 487,591.36
Investments	1,349,503.71
Accounts receivable	56,866.00
Prepaid expense	77,986.21
Cash - restricted	721,370.30
Total assets	2,693,317.58
Liabilities, equity and other credits:	
Accounts payable	18,126.00
Dedicated penalty fees	24,687.06
Security deposits	48,635.00
Other current liabilities	900.00
Total liabilities	92,348.06
Fund balances:	
Restricted for:	
Capital - future capital outlays	697,862.30
Capital - projects	15,225.00
Assigned for:	
Subsequent year's expenditures	290,242.00
Unassigned	1,597,640.22
Total fund balance	2,600,969.52
Total liabilities and fund balance	$ 2,693,317.58

FIRE DISTRICT NO. 2 OF THE TOWNSHIP OF MOORESTOWN
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the year ended December 31, 2025

	December 31, 2025
Revenues:	
Miscellaneous anticipated revenue:	
Interest income	$ 53,692.01
Rental of recreation hall	145,673.85
Shared Services Moorestown Fire District No. 1	259,636.00
Miscellaneous income	17,242.68
Total miscellaneous revenues	476,244.54
Operating grant revenues:	
Supplemental Fire Service Act	1,177.00
Total operating grant revenue	1,177.00
Uniform fire safety act revenues:	
Annual registration fees	184,155.51
Other revenue	8,689.50
Total uniform fire safety act revenues	192,845.01
Total revenues	670,266.55
Amount raised by taxation to support district budget	776,328.00
Total anticipated revenues	1,446,594.55
Expenditures:	
Operating appropriations:	
Administration:	
Salaries and wages	97,500.19
Fringe benefits	40,925.22
Other expenditures:	
Insurance	103,050.73
Elections	1,941.67
Professional services	22,269.70
Other Expenses	71,969.79
Total administration	337,657.30
Cost of operations and maintenance:	
Salaries and wages	138,537.61
Fringe benefits	19,452.05
Other expenditures:	
Maintenance and repairs	124,969.10
Rental Charges	19,272.00
Miscellaneous expenses	190,777.65
Total cost of operations and maintenance	493,008.41
Operating appropriations offset with revenues:	
Salaries and wages	354,849.66
Fringe benefits	143,396.96
Total operating appropriations offset with revenues	498,246.62
Capital expenditures	124,177.73
Total operating appropriations	1,453,090.06
Excess of revenues over expenditures	(6,495.51)
Fund balance, January 1	2,607,465.03
Fund balance, December 31	$ 2,600,969.52

For the year ended December 31, 2025, there were no recommendations.

The above synopsis was prepared from the report of the audit of the Fire District No. 2 of the Township of Moorestown as of December 31, 2025.

This report of audit, submitted by Holt McNally & Associates, Inc., is on file at the office of the Fire District No.2 of the Township of Moorestown, 225 North Lenola Road, Moorestown, New Jersey and may be inspected by any interested person.