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

POPULATION LAST CENSUS 2,346 **NET VALUATION TAXABLE 2022** 324,074,100 MUNICODE 1312

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.							
	BOROUGH		of	ENGLISHTO	WN	, County of	MONMOUTH
			DO I	NOT USE THESE S	SPACES		
		Date		Exa	mined By:		
	1				Prelir	minary Check	
	2				E	Examined	
complete, we other detailed	re computed b	y me and ca	an be suppo	34, 49 to 51 and 63 rted upon demand I	Signature Title	Sylvia Ery Chief Fina	van-Hawileh ncial Officer
I hereby certify	that I am respo	onsible for fi	ling this verifi	ed Annual Financial	Statement,	(which I have pro	
exact copy of the are correct, the are in proof; I	at no transfers h	ile with the c nave been m at this state	elerk of the go nade to or fro	information required overning body, that all memergency approper insofar as I can de	l calculations, ex oriations and all	xtensions and ad statements conta	ditions ained herein
Officer, Licens <b>E</b> I	NGLISHTOWN	1675	, of the	Sylvia Eryan	BOROUGH MONMOUT	ГН	m the Chief Financial of and that the
December 31, to the veracity	2022, complete of required info	ely in compli ormation incl	ance with N.cuded herein,	e true statements of t I.S.A. 40A:5-12, as a needed prior to certif of December 31, 20	mended. I also gication by the D	give complete as	surance as
S	Signature	Sylvia Eryan-	-Hawileh				
Т	itle	Chief Financ	ial Officer				
A	Address	15 Main S	treet, Englis	htown, NJ 07726			
F	Phone Number		732-	446-9235 ext. 214			
F	ax Number			732-446-4979			

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 **BOROUGH** of **ENGLISHTOWN** 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:

			-	Robert Allison
				(Registered Municipal Accountant)
				Holman Frenia Allison, P.C.
				(Firm Name)
				1985 Cedar Bridge Ave. Suite 3
			_	(Address)
_				
Certified	by me			Lakewood, NJ 08701
this 28	day	February	, 2023	(Address)
	uay	i Gordal y	_, ೭೮೭১	732-797-1333
				(Phone Number)
				(Eav Number)
				(Fax Number)

# MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY				
1. The outstanding indebtedness of the previous fiscal year <b>is not in excess of 3.5%</b> ;				
2.	All emergencies approved for the previous fiscal year <b>did not exceed 3%</b> of total appropriations;			
3.	The tax collection rate <b>exceeded 90%</b> ;			
4.	Total deferred charges did not equal or exceed 4% of the total tax levy;			
5.	There were <b>no "procedural deficiencies" noted</b> by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and			
6.	There was <b>no operating deficit</b> for the previous fiscal year.			
7.	The municipality <b>did not</b> conduct an accelerated tax sale for less than 3 consecutive years.			
8.	The municipality <b>did not</b> conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.			
9. The current year budget <b>does not</b> contain a Levy or Appropriation "CAP" waiver.				
10.	The municipality has not applied for Transitional Aid for 2023.			
11. The municipality <b>did not</b> adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).				
The undersigned certifies that this municipality has complied in full in meeting <b>ALL</b> 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.				
Municipali	ity: BOROUGH OF ENGLISHTOWN			
Chief Fina	ncial Officer:			
Signature				
Certificate	• #:			
Date:				
	CERTIFICATION OF NON-QUALIFYING MUNICIPALITY			
The undersigned certifies that this municipality does not meet item(s)				
examinatio	of the criteria above and therefore does not qualify for local nof its Budget in accordance with N.J.A.C. 5:30-7.5.			
examination of its budget in accordance with N.J.A.O. 3.30-7.3.				

Sheet 1b

BOROUGH OF ENGLISHTOWN

Sylvia Eryan-Hawileh

Sylvia Eryan-Hawileh

N-1675

2/28/2023

Municipality:

Signature:

Date:

Certificate #:

**Chief Financial Officer:** 

	NO ENTRY			
	Fed I.D. #			
BC	DROUGH OF ENGLISHTOWN  Municipality			
	Maricipality			
	MONMOUTH			
	County			
	Report of Fe	deral and State Fina	ncial Assistance	
	·	Expenditures of Awa	ards	
		Fiscal Year Ending:	December 31, 2022	
	(1)	(2)	(3)	
	Federal programs Expended	State	Other Federal	
	(administered by	Programs	Programs	
	the state)	Expended	Expended	
TOTAL	\$ 14,000.00	\$ 8,685.24	\$	
	·	·		
		Type of Audit required by	by Title 2 U.S. Code of Fede	ral Regulations
		(CFR) (Uniform Require	ements) and OMB 15-08.	
		Single Audit		
		Program Specific	Audit	
		X Financial Stateme	ent Audit Performed in Accor	rdance
			t Auditing Standards (Yellow	
Note:	All local governments, who are reci	•	,	,
	report the total amount of federal ar required to comply with Title 2 U.S.	•	•	• •
	Guidance) and OMB 15-08. The sir		, ,	
	beginning with Fiscal Year ending a	after 1/1/15. Expenditures		
	Federal Regulations (CFR) (Uniform	n Guidance).		
(1)	Report expenditures from federal p	ass-through programs rec	eived directly from state gov	vernment.
	Federal pass-through funds can be	•		nce
	(CFDA) number reported in the Sta	ite's grant/contract agreen	ients.	
(2)	Report expenditures from state pro-			
	pass-through entities. Exclude sta are no compliance requirements.	• • •	ergy Receipts tax, etc.) sir	ice there
	are no compliance requirements.	•		
(3)	Report expenditures from federal p	-	from the federal governmen	t or indirectly
	from entities other than state gover	riinieni.		
	Sylvia Eryan-Hawileh		2/28/2023	
_	Signature of Chief Financial Officer		Date	

### **IMPORTANT!**

#### **READ INSTRUCTIONS**

#### **INSTRUCTIONS**

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

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

#### **CERTIFICATION**

utility owned a	and operated by the	BOROUGH	of	ENGLISHTOWN
County of	MONMOUTH	during the year 2022 and		s 40 to 68 are unnecessary.
				,
I have th	nerefore removed from	this statement the sheets per	taining only	to utilities.
		Name		
		Title		
(This mu	ust be signed by the Ch	ief Financial Officer, Comptro	oller, Audito	or or Registered
Municipal Acc	countant.)			
3.677	NUCURAL CERTIFICA	NATION OF TAXABLE		NAME OF OCTODED 4 ASSA
MU	NICIPAL CERTIFIC	CATION OF TAXABLE I	PROPERT	Y AS OF OCTOBER 1, 2022
Ce	ertification is hereby ma	de that the Net Valuation Tax	cable of pro	perty liable to taxation for
	-	the County Board of Taxatio	•	
_		. 54:4-35, was in the amount		•
With the	requirement of 14.0.0.7	o4.4 oo, was in the amount		
			SIG	NATURE OF TAX ASSESSOR
			ВΩ	ROUGH OF ENGLISHTOWN
				MUNICIPALITY

MONMOUTH COUNTY



## 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		2,010,450.33	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENI	OR CITIZENS	-	243.18
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	531.50		
SUBTOTAL		531.50	
TAX TITLE LIENS RECEIVABLE		191.82	
PROPERTY ACQUIRED FOR TAXES		318,800.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		4,999.27	
DUE FROM PAYROLL FUND		11,983.60	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		89,874.17	
DEFICIT		-	
Page Totals:		2 436 830 69	243 18

# POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2022

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	2,436,830.69	243.18
APPROPRIATION RESERVES		313,027.17
ENCUMBRANCES PAYABLE		28,119.74
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		3,572.19
PREPAID TAXES		25,823.14
ACCOUNTS PAYABLE		40,226.78
DUE TO STATE:		
MARRIAGE LICENCE		100.00
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		228,008.74
REGIONAL H.S.TAX PAYABLE		197,994.15
COUNTY TAX PAYABLE		0.01
DUE COUNTY - ADDED & OMMITTED		1,849.52
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		60,865.71
RESERVE FOR:		
THIRD PARTY LIENS		9,337.37
PREMIUM ON TAX SALE		86,100.00
MUNICIPAL RELIEF FUND		7,418.02
MASTER PLAN		11,948.75
CODIFICATION		14,712.00
PAGE TOTAL	2,436,830.69	1 020 246 47
PAGE TOTAL	2,400,000.00	1,029,346.47
(Do not around, add additional		

## 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	2,436,830.69	1,029,346.47
SUBTOTAL	2,436,830.69	1,029,346.47_"
RESERVE FOR RECEIVABLES		336,506.19
DEFERRED SCHOOL TAX	1,223,505.44	
DEFERRED SCHOOL TAX PAYABLE		1,223,505.44
FUND BALANCE		1,070,978.03
TOTALS	3,660,336.13	3,660,336.13
TOTALO	3,000,000.10	0,000,000.10
		_

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

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 \* AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
TOTALS		

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

# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH CRANTS RECEIVABLE	270,658.59	
GRANTS RECEIVABLE	585.00	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		
ENGOWDIW WOLD I MINDLE		
		_
APPROPRIATED RESERVES		81,767.49
UNAPPROPRIATED RESERVES		189,476.10
TOTALS	271,243.59	271,243.59
	,	,
		_
(Do not crowd - add addi	tional abouta)	

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	1,148.60	
DUE TO -		
DUE TO STATE OF NJ		7.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		1,141.40
FUND TOTALS	1,148.60	1,148.60
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	- 1	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	_	_

# 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	280,319.89	
ENCUMBRANCES PAYABLE		1,483.84
VARIOUS RESERVES		278,810.40
DUE TO CURRENT FUND - PERFORMANCE BOND INTEREST		5.55
DUE TO CURRENT FUND - PLANNING INTEREST		20.10
OTHER TRUST FUNDS PAGE TOTAL  (Do not crowd - add additional st	280,319.89	280,319.89

# POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	280,319.89	280,319.89
OTHER TRUST FUNDS (continued)		
TOTALS	280,319.89	280,319.89

# POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	280,319.89	280,319.89
OTHER TRUST FUNDS (continued)		
TOTALS	280,319.89	280,319.89

#### SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2021 Balance per Audit as at <u>Purpose</u> Report **Receipts Disbursements** Dec. 31, 2022 **Builder's Contributions** 49,442.50 49,442.50 Municipal Court Parking - POAA 156.00 156.00 Off-Duty Employment-Police 18,968.57 360,739.64 300,319.12 79,389.09 Public Defender 372.14 4,400.00 3,867.81 904.33 Snow Removal 39,308.17 7,424.79 7,964.90 38,768.06 COAH 155.95 155.95 Law Enforcement Trust Fund 2,910.78 15.43 2,926.21 Police Safety Equipment 5,627.43 29.83 5,657.26 Special Events 2,268.95 714.79 1,054.58 1,929.16 Performance Bonds 18,969.77 97.97 32.50 19,035.24 Planning Board Escrow 19,643.67 5,206.80 1,416.84 23,433.63 1,003.32 5.37 125.00 883.69 Escrow Fees Unemployment 52,363.24 545.94 134.72 52,774.46 Community Development Block Grant 354.82 354.82 Sick Leave Trust 1,500.00 1,500.00 3,000.00 **PAGE TOTAL** 213,045.31 \$ 380,680.56 \$ 314,915.47 \$ 278,810.40

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

Amount Dec. 31, 2021 Balance per Audit as at Dec. 31, 2022 <u>Purpose</u> Report <u>Receipts</u> **Disbursements** 380,<u>680.56</u> PREVIOUS PAGE TOTAL 213,045.31 314,915.47 278,810.40

380,680.56 \$

213,045.31 \$

**PAGE TOTAL** 

314,915.47 \$

278,810.40

# Sheet 7

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

Title of Liability to which Cash	Audit Balance			EIPTS			5	Balance
and Investments are Pledged	Dec. 31, 2021	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

<sup>\*</sup>Show as red figure

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit		
stimated Proceeds Bonds and Notes Authorized	-	xxxxxxxx		
onds and Notes Authorized but Not Issued	xxxxxxxxx			
CASH	481,558.82			
DUE FROM -				
DUE FROM -				
FEDERAL AND STATE GRANTS RECEIVABLE	941,704.00			
DEFERRED CHARGES TO FUTURE TAXATION:				
FUNDED	1,085,000.00			
UNFUNDED	1,578,132.58			
DUE TO -				
PAGE TOTALS	4,086,395.40			

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	4,086,395.40	
	1,322,322.12	
BOND ANTICIPATION NOTES PAYABLE		733,750.00
GENERAL SERIAL BONDS		1,085,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		665,034.41
UNFUNDED		1,134,021.13
ENCUMBRANCES PAYABLE		244,036.38
RESERVE FOR DEBT SERVICE		22,500.00
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		552.81
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		201,500.67
	4,086,395.40	4,086,395.40

### **CASH RECONCILIATION DECEMBER 31, 2022**

	Cash		Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	12,015.59	2,561,125.52	562,690.78	2,010,450.33	
Grant Fund		270,881.60	223.01	270,658.59	
Trust - Animal Control		1,149.53	0.93	1,148.60	
Trust - Assessment				-	
Trust - Municipal Open Space				-	
Trust - LOSAP				-	
Trust - CDBG				-	
Trust - Other	9,057.05	271,405.61	142.77	280,319.89	
Trust - Arts and Culture		,		-	
General Capital		481,990.81	431.99	481,558.82	
Payroll		68,008.23		68,008.23	
UTILITIES:					
Water Operating	1,977.93	664,696.84		666,674.77	
Water Capital		363,625.09	298.80	363,326.29	
Sewer Operating	130.32	934,114.47	1,225.83	933,018.96	
Sewer Capital		236,229.80	194.12	236,035.68	
Solid Waste Operating		34,181.15	258.52	33,922.63	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
 Total	23,180.89	5,887,408.65	565,466.75	5,345,122.79	

<sup>\*</sup> Include Deposits In Transit

#### **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:	

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

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

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

LIST BANKS AND AMOUNTS SUPPORTING CASH ON DEP	
Current Fund - Amboy	2,507,980.29
Current Fund - Cash Management	53,145.23
Grant Fund	270,881.60
Dog Trust Fund	1,149.53
Regular Trust	164,232.91
Regular Trust (COAH Housing)	155.95
Escrow Trust Fund (Engineering Review)	1,008.69
Escrow Trust Fund (Planning Review)	23,831.23
Escrow Trust Fund (Performance Bond)	19,040.79
Community Development Trust Fund	354.82
Regular Trust (Law Enforcement)	2,923.81
Regular Trust (Police Safety)	5,652.61
Unemployment Trust Fund	52,774.46
Special Events Trust Fund	1,430.34
General Capital Fund	481,990.81
Water Operating Fund	664,696.84
Water Capital Fund	363,625.09
Sewer Operating Fund	934,114.47
Sewer Capital Fund	236,229.80
Solid Waste Operating Fund	34,181.15
Payroll Fund (Regular)	11,771.94
Payrol (Payroll Deduction)	56,236.29
DAGE TOTAL	5 007 400 05
PAGE TOTAL	5,887,408.65

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

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

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

PREVIOUS PAGE TOTAL	5,887,408.65
TOTAL PAGE	5,887,408.65

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
						-
Click it or Ticket Grant	-	7,000.00	7,000.00			-
Distracted Driving Crackdown	-	7,000.00	7,000.00			-
Clean Communities Grant	-	4,000.00	-	(4,000.00)		-
Recycling Tonnage Grant	-	1,846.00	1,846.00			-
Body Armor Grant	585.00	929.68	-	(929.68)		585.00
Alcohol Education Rehabiliation Program	-	3,180.78	-	(3,180.78)		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	585.00	23,956.46	15,846.00	(8,110.46)	-	585.00

Sheet 10

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

	ERAL AND STATE	UNANIS	KECEI VADI	in (cont u)		
Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	585.00	23,956.46	15,846.00	(8,110.46)	-	585.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	585.00	23,956.46	15,846.00	(8,110.46)	-	585.00

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

	IIID STITLE	GNANIS I	ALCEI VIIDI	(cont u)		
Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	585.00	23,956.46	15,846.00	(8,110.46)	-	585.00
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						-
TOTALS	585.00	23,956.46	15,846.00	(8,110.46)	-	585.00

Totals

Grant	Balance	Transferred Budget App	from 2022 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
							-
Click it or Ticket Grant	-		7,000.00	7,000.00			-
Distracted Driving Crackdown Grant	-		7,000.00	7,000.00			-
Clean Communities Program	14,964.13	4,000.00	-	4,249.24			14,714.89
Recycling Tonnage Grant	28,844.74	1,846.00	-	4,376.00			26,314.74
Alcohol Rehabilitation Program	14,821.35	3,180.78	-	-			18,002.13
Drunk Driving Enforcement Fund	4,179.25	-	-	60.00			4,119.25
Body Armor Fund	11,986.79	929.68	-	-			12,916.47
Cable Technology Grant	5,700.01	-	-	-			5,700.01
							-
							-
							-
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							-
							-
							-
							-
							-
							-
PAGE TOTALS	80,496.27	9,956.46	14,000.00	22,685.24	-	-	81,767.49

Sheet 11

		E TIND STI		~			
Grant	Balance Jan. 1, 2022	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	80,496.27	9,956.46	14,000.00	22,685.24	<u>-</u>	_	81,767.49
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PAGE TOTALS	80,496.27	9,956.46	14,000.00	22,685.24	-	-	81,767.49

		E TIND STI		~			
Grant	Balance Jan. 1, 2022	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	80,496.27	9,956.46	14,000.00	22,685.24	<u>-</u>	_	81,767.49
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PAGE TOTALS	80,496.27	9,956.46	14,000.00	22,685.24	-	-	81,767.49

			TE GIMINI	~			
Grant	Balance Jan. 1, 2022	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	80,496.27	9,956.46	14,000.00	22,685.24			81,767.49
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							-
							-
							-
TOTALS	80,496.27	9,956.46	14,000.00	22,685.24	-	-	81,767.49

Totals

Grant	Balance	Transferred Budget App	d from 2022 propriations	Received	Received Other	
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
American Rescue Plan	100,063.14			100,063.14	(16,000.00)	184,126.28
Alcohol Education Rehabiliation Program	3,180.78	3,180.78		473.80		473.80
Clean Communities Grant	4,000.00	4,000.00		4,000.00		4,000.00
Body Armor Fund	929.68	929.68		876.02		876.02
						_
						-
						-
						_
						_
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	108,173.60	8,110.46	-	105,412.96	(16,000.00)	189,476.10

Totals

### \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	
Levy Calendar Year 2022	xxxxxxxxxx	
Paid		xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	-	-

<sup>#</sup> Must include unpaid requisitions.

### **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxx
School Tax Payable #	xxxxxxxxxx	208,673.29
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	826,422.97
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	2,468,502.00
Levy Calendar Year 2022	xxxxxxxxxx	
Paid	2,449,166.55	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	228,008.74	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	826,422.97	xxxxxxxxx
# Must include unpaid requisitions.	3,503,598.26	3,503,598.26

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	202,360.15
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	397,082.47
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxx	1,056,871.00
Levy Calendar Year 2022	xxxxxxxxxx	
Paid	1,061,237.00	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	197,994.15	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	397,082.47	xxxxxxxxx
# Must include unpaid requisitions.	1,656,313.62	1,656,313.62

### **COUNTY TAXES PAYABLE**

	Debit	Credit	
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx	
County Taxes	xxxxxxxxxx		
Due County for Added and Omitted Taxes	xxxxxxxxxx	2,175.66	
2022 Levy:	xxxxxxxxxx	xxxxxxxxx	
General County	xxxxxxxxxx	589,537.75	
County Library	xxxxxxxxxx	44,307.18	
County Health	xxxxxxxxxx	12,147.03	
County Open Space Preservation	xxxxxxxxxx	76,385.98	
Due County for Added and Omitted Taxes	xxxxxxxxxx	1,849.52	
Paid	724,553.59	xxxxxxxxx	
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx	
County Taxes	0.01	xxxxxxxx	
Due County for Added and Omitted Taxes	1,849.52	xxxxxxxx	
	726,403.12	726,403.12	

### SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxxx	
2022 Levy: (List Each Type of District Tax Separately - See	Footnote)	xxxxxxxxxx	xxxxxxxxx
Fire -	512,000.00	xxxxxxxxxx	xxxxxxxxx
Sewer -		xxxxxxxxxx	xxxxxxxxx
Water -		xxxxxxxxxx	xxxxxxxxx
Garbage -		xxxxxxxxxx	xxxxxxxxx
		xxxxxxxxxx	xxxxxxxxx
		xxxxxxxxxx	xxxxxxxxx
		xxxxxxxxxx	xxxxxxxxx
Total 2022 Levy		xxxxxxxxxx	512,000.00
Paid		512,000.00	xxxxxxxxx
Balance - December 31, 2022		-	xxxxxxxxx
		512,000.00	512,000.00

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	318,650.00	318,650.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	463,725.65	492,338.74	28,613.09
Added by N.J.S.A. 40A:4-87 (List on 17a)	14,000.00	14,000.00	-
			-
Total Miscellaneous Revenue Anticipated	477,725.65	506,338.74	28,613.09
Receipts from Delinquent Taxes	-	3,431.12	3,431.12
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	1,776,028.81	xxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	1,776,028.81	1,905,222.44	129,193.63
	2,572,404.46	2,733,642.30	161,237.84

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	6,553,511.90
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	-	xxxxxxxx
Regional School Tax	2,468,502.00	xxxxxxxx
Regional High School Tax	1,056,871.00	xxxxxxxx
County Taxes	722,377.94	xxxxxxxx
Due County for Added and Omitted Taxes	1,849.52	xxxxxxxx
Special District Taxes	512,000.00	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	113,311.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	1,905,222.44	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*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.	6,666,822.90	6,666,822.90

### 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
Click it or Ticket Grant	7,000.00	7,000.00	-
Distracted Driving Crackdown Grant	7,000.00	7,000.00	-
		-	-
		-	-
		-	-
		-	
		-	
		-	-
		-	-
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		-	

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:	
	Sheet 17a

#### STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	14,000.00	14,000.00	-
		-	-
		-	-
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		-	
		-	
		_	-
		-	-
TOTALS	14,000.00	14,000.00	_

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:	
	Sheet 17a Totals

#### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		2,558,404.46
2022 Budget - Added by N.J.S.A. 40A:4-87		14,000.00
Appropriated for 2022 (Budget Statement Item 9)		2,572,404.46
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		18,390.00
Total General Appropriations (Budget Statement Item 9)		2,590,794.46
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		2,590,794.46
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)] 2,164,370.67		
Paid or Charged - Reserve for Uncollected Taxes 113,311.00		
Reserved 313,027.17		
Total Expenditures		2,590,708.84
Unexpended Balances Canceled (see footnote)		85.62

#### **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:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	28,613.09
Delinquent Tax Collections	xxxxxxxx	3,431.12
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	129,193.63
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxx	85.62
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	27,963.22
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	_
Payments in Lieu of Taxes on Real Property	xxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxxx	272,005.30
Prior Years Interfunds Returned in 2022	xxxxxxxxx	3.37
Cancellation of Accounts Payable		3,102.00
our roomation of 7 toodante 1 dyapio		0,102.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2022	1,223,505.44	xxxxxxxx
Balance - December 31, 2022	xxxxxxxxx	1,223,505.44
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
·		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxx
PY Senior Citizen & Veteran Deduction	143.15	
Deficit Balance - To Trial Balance (Sheet 3)	*********	
Surplus Balance - To Surplus (Sheet 21)	464,254.20	xxxxxxxxx
	1,687,902.79	1,687,902.79

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Advaire Force	140.00
Admin Fees	142.60
Alarma Stratage	294.65
Alarm System Assesors List	90.00
Assessment Search	20.00
	5,500.00
CCO Inspections  Certified Copies	140.00
Commuter Parking Fee	120.00
Impound Release Fees	5,000.00
Discovery/Police Reports	122.51
DMV Inspection Fines	3,747.00
Duplicate Tax Bill	142.65
Firearms	308.00
Food Handling License	780.00
JIF/HIF Dividend Award	4,845.06
Marriage License	15.00
Peddler's License	374.00
Planning Board Fees	3,827.50
Photocopies/OPRA	22.15
Raffle/Bingo License	40.00
Refund Current Years Expenditures	640.90
Garage Sale Permit	40.00
Road Opening Permits	776.20
Zoning Fees	170.00
Towing App	650.00
Miscellaneous	85.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	27,963.22

#### SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	925,373.83
2.	xxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxx	464,254.20
4. Amount Appropriated in the 2022 Budget - Cash	318,650.00	xxxxxxxx
<ol> <li>Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	1,070,978.03	xxxxxxxx
	1,389,628.03	1,389,628.03

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

Cash		2,010,450.33
Investments		
Sub Total		2,010,450.33
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,029,346.47
Cash Surplus		981,103.86
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*  (1) Due from State of N.J. Senior		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	89,874.17	
Cash Deficit #		
Total Other Assets		89,874.17
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		1,070,978.03

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) #				\$	6,531,575.10
	or (Abstract of Ratables)				\$	
2.	Amount of Levy - Special District Taxes				\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.				\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.				\$	21,692.04
5b.	Subtotal 2022 Levy Reductions Due to Tax Appeals** Total 2022 Tax Levy	\$6,553,267.14 \$			\$	6,553,267.14
6.	Transferred to Tax Title Liens				\$	20.17
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	(796.43)
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2021		\$_	47,339.63		
	In 2022*		\$_	6,458,234.59		
	Homestead Benefit Credit		\$_	42,937.68		
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed		\$_	5,000.00	_	
	Total To Line 14		\$_	6,553,511.90	=	
11.	Total Credits				\$	6,552,735.64
12.	Amount Outstanding December 31, 2022				\$	531.50
13.	Percentage of Cash Collections to Total 2022 (Item 10 divided by Item 5c) is 100.00%	=				
<u>Note</u>	e: If municipality conducted Accelerated Ta	ax Sale or Tax Levy Sa	ale	check hereaı	nd	complete sheet 22a
14.	Calculation of Current Taxes Realized in Cas	<u>h:</u>				
	Total of Line 10		\$	6,553,511.90		
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$			
	To Current Taxes Realized in Cash (Sheet 17	7)	\$	6,553,511.90		
ote A:	In showing the above percentage the following shows \$1,500,000,00, and Item 10.					

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.

<sup>\*</sup> Include overpayments applied as part of 2022 collections.

<sup>\*\*</sup> 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)	\$_	6,553,511.90
LESS: Proceeds from Accelerated Tax Sale	_	
Net Cash Collected	\$_	6,553,511.90
Line 5c (sheet 22) Total 2022 Tax Levy	\$_	6,553,267.14
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	100.00%

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	6,553,511.90
LESS: Proceeds from Tax Levy Sale (excluding premium)		
Net Cash Collected	\$_	6,553,511.90
Line 5c (sheet 22) Total 2022 Tax Levy	\$_	6,553,267.14
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		100.00%

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

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	100.03
2. Senior Citizens Deductions Per Tax Billings	1,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	4,000.00	xxxxxxxx
4. Deductions Allowed By Tax Collector		xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxx	143.15
9. Received in Cash from State	xxxxxxxx	5,000.00
10.		
<u>11.</u>		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	-
Due To State of New Jersey	243.18	xxxxxxxx
	5,243.18	5,243.18

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

Line 2	1,000.00
Line 3	4,000.00
Line 4	-
Sub - Total	5,000.00
Less: Line 7	-
To Item 10, Sheet 22	5,000.00

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

	Debit	Credit	
Balance - January 1, 2022			
55,865.71	xxxxxxxxx	xxxxxxxx	
	xxxxxxxxx	xxxxxxxx	
	xxxxxxxxx		
	xxxxxxxxx		
		5,000.00	
te of Payment)		xxxxxxxx	
it)		xxxxxxxx	
	60,865.71	xxxxxxxx	
60,865.71	xxxxxxxx	xxxxxxxx	
	xxxxxxxx	xxxxxxxx	
n	60,865.71	60,865.71	
	te of Payment)	XXXXXXXXX   XXXXXXXXX   XXXXXXXXX   XXXXXX	

C	Consetta Ellison				
Signature of Tax Collector					
T-8467	2/28/2023				
License #	Date				

#### SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		3,459.62	xxxxxxxx
A. Taxes	3,287.97	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens	171.65	xxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
4. Added Taxes		143.15	xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and	xxxxxxxxx		
A. Taxes - Transfers to Tax Title Liens	xxxxxxxxx	(1)	
B. Tax Title Liens - Transfers from Taxes	(1) -	xxxxxxxx	
7. Balance Before Cash Payments		xxxxxxxxx	3,602.77
8. Totals		3,602.77	3,602.77
9. Balance Brought Down		3,602.77	xxxxxxxx
10. Collected:		xxxxxxxx	3,431.12
A. Taxes	3,431.12	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxx
11. Interest and Costs - 2022 Tax Sale			xxxxxxxx
12. 2022 Taxes Transferred to Liens	20.17	xxxxxxxx	
13. 2022 Taxes		531.50	xxxxxxxx
14. Balance - December 31, 2022	<b></b>	xxxxxxxx	723.32
A. Taxes	531.50	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	191.82	xxxxxxxx	xxxxxxxx
15. Totals		4,154.44	4,154.44

16.	Percentage of Cash Collections to Adjusted Amount O	utstanding
	(Item No. 10 divided by Item No. 9) is 95.23%	
17.	Item No.14 multiplied by percentage shown above is	688.82 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. Bal	ance - January 1, 2022	318,800.00	xxxxxxxx
2. For	reclosed or Deeded in 2022	xxxxxxxx	xxxxxxxx
3.	Tax Title Liens	-	xxxxxxxx
4.	Taxes Receivable	-	xxxxxxxx
5A.			xxxxxxxx
5B.		xxxxxxxx	
6.	Adjustment to Assessed Valuation		XXXXXXXX
7.	Adjustment to Assessed Valuation	xxxxxxxx	
8. Sal	es	xxxxxxxx	xxxxxxxx
9.	Cash *	xxxxxxxx	
10.	Contract	xxxxxxxx	
11.	Mortgage	xxxxxxxx	
12.	Loss on Sales	xxxxxxxx	
13.	Gain on Sales		xxxxxxxx
14. Bal	ance - December 31, 2022	xxxxxxxx	318,800.00
		318,800.00	318,800.00

#### **CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2022		xxxxxxxx
16. 2022 Sales from Foreclosed Property		xxxxxxxx
17. Collected*	xxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2022	xxxxxxxx	-
	-	-

#### **MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2022		xxxxxxxx
21. 2022 Sales from Foreclosed Property		xxxxxxxx
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2022	xxxxxxxx	-
	-	-

Analysis of Sale of Property: Total Cash Collected in 2022	\$	-	
Realized in 2022 Budget			
To Results of Operation (Sheet 1	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, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting from <u>2022</u>	Balance as at <u>Dec. 31, 2022</u>
Emergency Authorization -	•			•
Municipal*	\$	_\$	_\$	\$
Emergency Authorization -				
Schools	\$	\$	\$	\$
Overexpenditure of Appropriations	\$\$	\$\$	\$\$	\$
	\$\$	\$\$	\$\$	\$
	\$\$	\$\$	\$\$	\$
	\$\$	\$\$	\$\$	\$
	\$\$	\$\$	\$\$	\$
	\$\$	\$\$	\$\$	\$
	\$\$	\$\$	\$\$	\$
TOTAL DEFERRED CHARGES	_\$	_\$	_\$	_\$

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

## heet 29

#### 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	Not Less Than	Balance	REDUC 20		Balance
	, i	Authorized		Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
							-
11/16/2020	Special Emergency COVID 19	73,484.17	16,000.00	73,484.17	16,000.00		57,484.17
12/20/2021	Reexamination and Revision of Master Plans	17,500.00	35,000.00	17,500.00	3,500.00		14,000.00
5/25/2022	Codification of the Ordinances	18,390.00	3,678.00	-	-		18,390.00
							_
							-
							-
							-
							-
							-
							-
							-
							-
							-
	То	tals 109,374.17	54,678.00	90,984.17	19,500.00	1	89,874.17

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

Sylvia Eryan-Hawileh
Chief Financial Officer

<sup>\*</sup> 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	Not Less Than	Balance	REDUC 20	CED IN 22	Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
							-
							1
							1
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-

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

Chief Financial Officer

<sup>\*</sup> 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
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	1,175,000.00	
Issued	xxxxxxxx		
Paid	90,000.00	xxxxxxxx	
Outstanding - December 31, 2022	1,085,000.00	xxxxxxxx	
	1,175,000.00	1,175,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 105,000.00
2023 Interest on Bonds*		\$ 51,518.76	
ASSESSMENT SER	MAL BUNDS		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	_	-	
2023 Bond Maturities - Assessment Bonds	\$		
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)	\$ 51,518.76		

#### LIST OF BONDS ISSUED DURING 2022

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

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

#### LOAN

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

#### LIST OF LOANS ISSUED DURING 2022

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

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

#### **LOAN**

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

#### LIST OF LOANS ISSUED DURING 2022

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

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

#### **LOAN**

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

#### LIST OF LOANS ISSUED DURING 2022

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

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

#### TYPE I SCHOOL TERM BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
0000 B 144 + 37 - T - B - 1	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	] ]
TYPE I SCHOOL SE	ERIAL BONDS		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	XXXXXXXX	
2023 Interest on Bonds	-	\$	
		ĮΦ	
2023 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Servi	ce" (*Items)		\$ -
**	· , ,		!

#### LIST OF BONDS ISSUED DURING 2022

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

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

		Outstanding 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.		\$ \$	
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	Date of Maturity	Rate of Interest	2023 Budget Requirements  For Principal For Interest**		Interest Computed to (Insert Date)
			Dec. 31, 2022	,				, , ,
Road Reconstruction/Various Improvements	122,938.76	10/30/2019	122,938.76	10/27/23	4.7500%	4,969.23	5,839.59	
Various Capital Improvements	11,959.00	10/30/2019	11,959.00	10/27/23	4.7500%	747.78	568.05	
Road Improvements to Hospitality Way	52,196.24	10/30/2019	52,196.24	10/27/23	4.7500%	1,864.18	2,479.32	
General Improvements for the Police Dept.	96,460.00	10/30/2019	96,460.00	10/27/23	4.7500%	8,038.46	4,581.85	
Various Road Improvements	215,000.00	10/28/2021	215,000.00	10/27/23	4.7500%		10,212.50	
Improvements to Lake Dam	85,196.00	10/28/2021	85,196.00	10/27/23	4.7500%		4,046.81	
Various Road Improvements	150,000.00	10/27/2022	150,000.00	10/27/23	4.7500%		7,125.00	
Page Totals	733,750.00		733,750.00			15,619.65	34,853.13	

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.

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.

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

<sup>\*&</sup>quot;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.

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2023 Budget Requirements  For Principal For Interest**		Interest Computed to (Insert Date)
DDEVIOUS DAGE TOTAL C	700 750 00		Dec. 31, 2022			15.010.05	04.050.40	
PREVIOUS PAGE TOTALS	733,750.00		733,750.00			15,619.65	34,853.13	
2								
PAGE TOTALS	733,750.00		733,750.00			15,619.65	34,853.13	

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.

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.

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

<sup>\*&</sup>quot;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.

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2023 Budget Requirements  For Principal For Interest**		Interest Computed to (Insert Date)
			Dec. 31, 2022			·		
PREVIOUS PAGE TOTALS	733,750.00		733,750.00			15,619.65	34,853.13	
PAGE TOTALS	733,750.00		733,750.00			15,619.65	34,853.13	

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.

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)

<sup>\*&</sup>quot;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.

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

# Sheet 34

#### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

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

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

# Sheet 35

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Other	Expended	Authorizations	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
2011-08 Property Acquisition/Various Improvements	99,561.56	-		41,480.00	41,480.00		99,561.56	-
2012-05 Road Reconstruction/Various Equipment	29,822.85	-		31,335.80	31,335.80		29,822.85	-
2012-13 Demolition of Hazardous Structure	3,850.00	-		-	-		3,850.00	-
2014-03 Property Acquisition/Various Improvements	87,937.50	-		-	3,687.50		84,250.00	-
2016-04 Various Capital Improvements	-	589.00		-	-		-	589.00
2019-02 General Improvements for the Police Dept.	-	26,814.01		-	-		-	26,814.01
2020-05 Various Road Improvements	-	189,004.70		126,809.03	128,425.90		-	187,387.83
2021-05/2022-06 Improvements to Lake Dam	-	684,235.29	65,250.00	57,705.00	110,160.00		-	697,030.29
2 2022-07 Various Road Improvements	-	-	825,000.00	-	155,250.00		447,550.00	222,200.00
1								
Page Total	221,171.91	900,643.00	890,250.00	257,329.83	470,339.20	_	665,034.41	1,134,021.13

# Sheet 35.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	Balance - January 1, 2022		Other	Expended	Authorizations	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	2022 Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	221,171.91	900,643.00	890,250.00	257,329.83	470,339.20	-	665,034.41	1,134,021.13
2								
PAGE TOTALS	221,171.91	900,643.00	890,250.00	257,329.83	470,339.20	-	665,034.41	1,134,021.13

# heet 35.2

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	Balance - January 1, 2022  Funded Unfunded		Other	Expended	Authorizations Canceled	Balance - Dece Funded	ember 31, 2022 Unfunded
, , ,			Authorizations					
PREVIOUS PAGE TOTALS	221,171.91	900,643.00	890,250.00	257,329.83	470,339.20	-	665,034.41	1,134,021.13
PAGE TOTALS	221,171.91	900,643.00	890,250.00	257,329.83	470,339.20	-	665,034.41	1,134,021.13

# neet 35 Totals

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	Balance - January 1, 2022		Other	Expended	Authorizations	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	2022 Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	221,171.91	900,643.00	890,250.00	257,329.83	470,339.20	-	665,034.41	1,134,021.13
GRAND TOTALS	221,171.91	900,643.00	890,250.00	257,329.83	470,339.20	-	665,034.41	1,134,021.13

#### **GENERAL CAPITAL FUND**

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	26,802.81
Received from 2022 Budget Appropriation*	xxxxxxxxx	15,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	41,250.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	552.81	xxxxxxxx
	41,802.81	41,802.81

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

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

#### 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
2022-07 Various Road Improvements	825,000.00	180,950.00	41,250.00	602,800.00
Total	825,000.00	180,950.00	41,250.00	602,800.00

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

#### GENERAL CAPITAL FUND

#### STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	229,000.67
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2022 Budget Revenue	27,500.00	xxxxxxxx
Balance - December 31, 2022	201,500.67	xxxxxxxx
	229,000.67	229,000.67

#### **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				\$	6,553	,267.14
	2.	Amount of Item 1 Collected in 2022 (*)			\$	6,553,511	.90	
	3.	Seventy (70) percent of Item 1				\$	4,587	,287.00
	(*) In	cluding prepayments and overpayments a	applied.					
B.	1.	Did any maturities of bonded obligations	or notes fal	l due durin	g the year	2022?		
		Answer YES or NO YES						
	2.	Have payments been made for all bonde December 31, 2022?	ed obligation	s or notes	due on or	before		
		Answer YES or NO YES	If answer	is "NO" gi	ve details			
		NOTE: If answer to Item B1 is YES, th	en Item B2	must be a	ınswered			
	tions	the appropriation required to be included or notes exceed 25% of the total appropr?  Answer YES or NO			-		•	
D.	1.	Cash Deficit 2021					\$_	
	2.	4% of 2021 Tax Levy for all purposes:	Levy	\$		=	\$_	
	3.	Cash Deficit 2022					\$_	
	4.	4% of 2022 Tax Levy for all purposes:						
			Levy	\$		=	\$_	
E.		<u>Unpaid</u>	<u>20</u>	<u>21</u>		2022		<u>Total</u>
	1.	State Taxes \$			\$		\$_	-
	2.	County Taxes \$			\$	1,849	.53 \$	1,849.53
	3.	Amounts due Special Districts						
		\$			\$		<u></u> \$_	-
	4.	Amount due School Districts for School \$			\$	426,002	2.89 \$	426,002.89
		•			• • — — —			

### **UTILITIES ONLY**

#### Note:

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

# POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

## AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	_
			-
Cash	666,699.77		-
Investments			-
Due from -			
Due from -			_
Receivables Offset with Reserves:			_
Consumer Accounts Receivable	19,994.19		<u>-</u>
Liens Receivable	-		_
Inventory	195.00		_
			-
Deferred Charges (Sheet 48)			-
			-
Cash Liabilities:			_
Appropriation Reserves		104,082.91	_
Encumbrances Payable		64,460.39	
Accrued Interest on Bonds and Notes		1,020.83	_
Due to - Water Capital		10,000.00	
Water Rent Overpayments		2,664.87	_
Subtotal - Cash Liabilities		182,229.00	_"C
Reserve for Consumer Accounts and Lien Receivable		19,994.19	_
Reserve for Inventory		195.00	_
Fund Balance		484,470.77	-
Total	686,888.96	686,888.96	-

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

## AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	100,000.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	100,000.00
CASH	363,326.29	
DUE FROM WATER OPERATING	10,000.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	3,327,792.64	
AUTHORIZED AND UNCOMPLETED	122,703.12	
PAGE TOTALS	3,923,822.05	100,000.00

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

## AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	3,923,822.05	100,000.0
	2,0-0,0-0	
BONDS PAYABLE		245,000.0
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		22,703.1
UNFUNDED		87,511.0
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		3,082,792.6
RESERVE FOR DEFERRED AMORTIZATION		22,703.1
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		362,481.0
CAPITAL FUND BALANCE		631.1
TOTALS	3,923,822.05	3,923,822.0

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2022

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

# Sheet 43

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

Title of Liability to which Cash	Audit Balance	RECEIPTS							Balance
and Investments are Pledged	Dec. 31, 2021	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2022	
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
								-	
								-	
								-	
								-	
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
								-	
								-	
								-	
Other Liabilities								-	
Trust Surplus								-	
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
								-	
								-	
								-	
	-	-	-	-	-	-	-	-	

<sup>\*</sup>Show as red figure

### SCHEDULE OF WATER UTILITY BUDGET - 2022

#### **BUDGET REVENUES**

Source	Budget Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	260,000.00	260,000.00	-	
Rents	360,500.00	504,038.59	143,538.59	
			-	
			-	
Reserve for Debt Service			_	
Capital Fund Balance				
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx	
			-	
Subtotal	620,500.00	764,038.59	143,538.59	
Deficit (General Budget) **			-	
	620,500.00	764,038.59	143,538.59	

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

#### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		620,500.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		620,500.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	620,500.00	
Deduct Expenditures:		
Paid or Charged	466,417.09	
Reserved	104,082.91	
Surplus (General Budget)**		
Total Expenditures		570,500.00
Unexpended Balance Canceled (See Footnote)		50,000.00

#### ${\tt FOOTNOTES: -RE: OVEREXPENDITURES:}$

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

RE: UNEXPENDED BALANCES CANCELED:

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

### STATEMENT OF 2022 OPERATION

#### **WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Water 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:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	764,038.59	
Miscellaneous Revenue Not Anticipated	9,420.48	
2021 Appropriation Reserves Canceled in 2022	66,041.30	
Accrued Interest Cancelled	166.67	
Total Revenue Realized		839,667.04
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	466,417.09	
Reserved	104,082.91	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	570,500.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		570,500.00
Excess		269,167.04
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2022 Operation		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	269,167.04	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	
( Operating Denote to That Datance - Oneet 40)		

### **SECTION 2:**

The following Item of '2021 Appropriation Reserves Canceled in 2022' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2021 for an Anticipated Deficit in the Water Utility for 2021

2021 Appropriation Reserves Canceled in 2022	66,041.30	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		66,041.30

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

### **RESULTS OF 2022 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	143,538.59
Unexpended Balances of Appropriations	xxxxxxxx	50,000.00
Miscellaneous Revenues Not Anticipated	xxxxxxxx	9,420.48
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	66,041.30
Accrued Interst Cancelled		166.67
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	269,167.04	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	269,167.04	269,167.04

## **OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	475,303.73
Excess in Results of 2022 Operations	xxxxxxxx	269,167.04
Amount Appropriated in the 2022 Budget - Cash	260,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	484,470.77	xxxxxxxx
	744,470.77	744,470.77

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

Cash	666,699.77
Investments	
Interfund Accounts Receivable	
Subtotal	666,699.77
Deduct Cash Liabilities Marked with "C" on Trial Balance	182,229.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	484,470.77
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	484,470.77

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$35,647.79
Increased by: Rents Levied		\$488,384.99
Decreased by:		
Collections	\$ 501,610.82	
Overpayments applied	\$ 2,427.77	
Transfer to Liens	\$	
Other	\$	
		\$504,038.59
Balance December 31, 2022		\$ 19,994.19
SCHEDULE OF WATER U	UTILITY LIENS	
Balance December 31, 2021		\$
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
		\$
Decreased by:		
Collections	\$	
Other	\$	
		\$
Balance December 31, 2022		\$

# DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER UTILITY FUND

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

	Caused By	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Res	nount sulting 022	Balance as at Dec. 31, 2022
1.	Emergency Authorization - Municipal*	\$	\$\$	<u> </u>	\$_	-
2.		\$	\$\$	\$\$	\$_	
3.		\$	\$\$	\$	\$_	<u>-</u> _
4.		\$	\$\$	\$	\$	<u>-</u>
5.		\$	\$\$	\$	\$	<u>-</u>
	Deficit in Operations	\$	\$\$	\$	\$_	
	Total Operating	\$	\$	\$	\$_	<u>-</u>
6.		\$	\$\$	\$\$	\$_	
7.		\$	\$\$	\$	\$	
	Total Capital	\$	\$	\$	\$_	

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

### **UTILITY SPECIAL EMERGENCY**

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

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

Chief Financial Officer

heet 48

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

### WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Deb	t Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	_	-		
2023 Bond Maturities - Assessment Bonds			\$	
2023 Interest on Bonds		\$		
WATER UTILITY C	CAPITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx	285,000.00		
Issued	xxxxxxxx			
Paid	40,000.00	xxxxxxxx		
Outstanding - December 31, 2022	245,000.00	xxxxxxxx		
	285,000.00	285,000.00		
2023 Bond Maturities - Capital Bonds			\$ 4	0,000.00
2023 Interest on Bonds		\$ 12,250.00		
INTEREST ON BON	NDS - WATER UT		1	
2023 Interest on Bonds (*Items)		\$ 12,250.00		
Less: Interest Accrued to 12/31/2022 (Trial Balan	ce)	\$ 1,020.83		
Subtotal		\$ 11,229.17		
Add: Interest to be Accrued as of 12/31/2023		\$ 854.16		
Required Appropriation 2023			\$ 1	2,083.33
LIST OF BO	NDS ISSUED DUR	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
			.0000	riato

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

### WATER UTILITY LOAN

Debit

Credit

2023 Debt Service

			<u> </u>	
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
			<u> </u>	
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx	1	
	-	-	<u> </u>	
2023 Loan Maturities			\$	
2023 Interest on Loans		\$	<u> </u>	
WATER UTILIT	TY LOAN			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx	1	
			1	
Outstanding - December 31, 2022	-	xxxxxxxx	1	
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$	<u> </u>	
INTEREST ON LOAD	NS - WATER UT	TILITY BUDGET	1	
2023 Interest on Loans (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$	1	
Subtotal		\$ -	]	
Add: Interest to be Accrued as of 12/31/2023		\$	<b> </b>	
Required Appropriation 2023			\$	
LIST OF LOA	NS ISSUED DUE	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
			41	

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

### WATER UTILITY LOAN

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities		1	\$	
2023 Interest on Loans		\$		
WATER UTILI	TY LOAN			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx		_	
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
INTEREST ON LOA	NS - WATER UT	TILITY BUDGET		
2023 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2022 (Trial Balance	ee)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	_
LIST OF LOA	NS ISSUED DUI	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted. \*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20. For Principal	For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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.

INTEREST ON NOTES - WATER UTILITY BUDGET							
2023 Interest on Notes	\$ -						
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$						
Subtotal	\$ -						
Add: Interest to be Accrued as of 12/31/2023	\$						
Required Appropriation 2023	\$ -						

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

# Sheet 5

### DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
			200.01, 2022					
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2020 or prior must be appropriated in full in the 2024 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget	Requirements  For Interest/Fees
——————————————————————————————————————			
Total	-	-	-

Sheet 51a

# sheet 52

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		Expended	Other	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
2011-08 Water Plant Roof	22,703.12						22,703.12	
2018-06 Water Capital Asset Management Plan		87,511.00						87,511.00
PAGE TOTALS	22,703.12	87,511.00	-	-	-	-	22,703.12	87,511.00

## 52.1

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		Expended			ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	22,703.12	87,511.00	-	-	-	-	22,703.12	87,511.00
PAGE TOTALS	22,703.12	87,511.00	-	-	-	-	22,703.12	87,511.00

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		2022		Balance - January 1, 2022			Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded		
PREVIOUS PAGE TOTALS	22,703.12	87,511.00	-	-	-	-	22,703.12	87,511.00		
PAGE TOTALS	22,703.12	87,511.00	-	-	-	-	22,703.12	87,511.00		

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations	S			Funded	Unfunded
PREVIOUS PAGE TOTALS	22,703.12	87,511.00	-	-	-	-	22,703.12	87,511.00
PAGE TOTALS	22,703.12	87,511.00	-	-	-	-	22,703.12	87,511.00

# 52.4

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022		2022 Authorizations		Expended	Expended Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Funded		Unfunded		
PREVIOUS PAGE TOTALS	22,703.12	87,511.00	-	-	-	-	22,703.12	87,511.00		
TOTALS	22,703.12	87,511.00	_	_	_	_	22,703.12	87,511.00		

### WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	352,481.00
Received from 2022 Budget Appropriation	xxxxxxxx	10,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	362,481.00	xxxxxxxx
	362,481.00	362,481.00

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

<sup>\*</sup>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.

## WATER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
	-	-	-	-

## WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	631.17
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	631.17	xxxxxxxxx
	631.17	631.17

# POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

# AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cook	000 010 00	
Cash Investments	933,018.96	
TIVO GITTO TO		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	11,822.20	
Liens Receivable	119.95	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		41,974.19
Encumbrances Payable		3,181.75
Accrued Interest on Bonds and Notes		
Due to - Sewer capital		10,000.00
Sewer Rent Overpayments		232.54
Subtotal - Cash Liabilities		55,388.48 "C
Reserve for Consumer Accounts and Lien Receivable		
TICSCIVE IOI CONSUME ACCOUNTS AND LIGHT NECEIVADIE		11,942.15
Fund Balance		877,630.48
Total	944,961.11	944,961.11

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

# AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	-	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	<u>-</u>
CASH	236,035.68	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	980,220.15	
AUTHORIZED AND UNCOMPLETED		
DUE FROM SEWER OPERATING	10,000.00	
PAGE TOTALS	1,226,255.83	-

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

# AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,226,255.83	_
	,,,	
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		980,220.1
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		246,000.0
CAPITAL FUND BALANCE		35.6
TOTALS	1 226 255 22	1 226 255 2
TOTALS	1,226,255.83	1,226,255.8

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2022

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

# Sheet 43

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

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

<sup>\*</sup>Show as red figure

### SCHEDULE OF SEWER UTILITY BUDGET - 2022

#### **BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	250,000.00	250,000.00	-
Rents	324,325.00	536,488.98	212,163.98
			-
			-
Reserve for Debt Service			
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	574,325.00	786,488.98	212,163.98
Deficit (General Budget) **			_
	574,325.00	786,488.98	212,163.98

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

#### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXX
Adopted Budget		574,325.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		574,325.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		574,325.00
Deduct Expenditures:		
Paid or Charged	532,350.81	
Reserved	41,974.19	
Surplus (General Budget)**		
Total Expenditures		574,325.00
Unexpended Balance Canceled (See Footnote)		-

#### FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

### STATEMENT OF 2022 OPERATION

#### **SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	786,488.98	
Miscellaneous Revenue Not Anticipated	7,607.99	
2021 Appropriation Reserves Canceled in 2022	130,518.73	
Total Revenue Realized		924,615.70
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	532,350.81	
Reserved	41,974.19	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in Above "Total Expenditures"	574,325.00	
Total Expenditures - As Adjusted	"	574,325.00
Excess		350,290.70
Budget Appropriation - Surplus (General Budget)**  Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	350,290.70	
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	

### **SECTION 2:**

The following Item of '2021 Appropriation Reserves Canceled in 2022' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2021 for an Anticipated Deficit in the Sewer Utility for 2021

2021 Appropriation Reserves Canceled in 2022	130,518.73	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		130,518.73

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

### **RESULTS OF 2022 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	212,163.98
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	7,607.99
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	130,518.73
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	350,290.70	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	350,290.70	350,290.70

## **OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	777,339.78
Excess in Results of 2022 Operations	xxxxxxxx	350,290.70
Amount Appropriated in the 2022 Budget - Cash	250,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	877,630.48	xxxxxxxx
	1,127,630.48	1,127,630.48

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

Cash	933,018.96
Investments	
Interfund Accounts Receivable	
Subtotal	933,018.96
Deduct Cash Liabilities Marked with "C" on Trial Balance	55,388.48
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	877,630.48
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	877,630.48

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	12,588.34
Increased by: Rents Levied		\$	535,722.84
Decreased by:			
Collections	\$ 535,286.08		
Overpayments applied	\$ 1,202.90	_	
Transfer to Liens	\$		
Other	\$	_	
		\$	536,488.98
Balance December 31, 2022		\$	11,822.20
SCHEDULE OF SEWER Balance December 31, 2021	R UTILITY LIENS	\$ <u> </u>	119.95
Ingrapped by			
Increased by:  Transfers from Accounts Receivable	\$		
Penalties and Costs	\$	-	
Other	\$	- - \$	_
Decreased by:			
Collections	\$		
Other	\$		
		\$	
Balance December 31, 2022		\$	119.95

# DEFERRED CHARGES - MANDATORY CHARGES ONLY SEWER UTILITY FUND

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

1.	Caused By  Emergency Authorization -	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting 2022	Balance as at Dec. 31, 2022
••	Municipal*	\$	\$\$	\$	\$
2.		\$	\$\$	\$\$	\$
3.		\$	\$	\$\$	\$
4.		\$	\$\$	\$\$	\$
5.		\$	\$	\$\$	\$
	Deficit in Operations	\$	_\$	\$	\$
	Total Operating	\$	\$	\$	\$
6.		\$	\$\$	\$	\$
7.		\$	\$\$	\$\$	\$
	Total Capital	\$	_\$	_\$	_\$

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

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

### **UTILITY SPECIAL EMERGENCY**

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

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

Chief Financial Officer

heet 48

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

### SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt	Service				
Outstanding - January 1, 2022	xxxxxxxx							
Issued	xxxxxxxx							
Paid		xxxxxxxx						
Outstanding - December 31, 2022	-	xxxxxxxx						
	-	-						
2023 Bond Maturities - Assessment Bonds	\$							
2023 Interest on Bonds \$								
SEWER UTILITY CA								
Outstanding - January 1, 2022	xxxxxxxx							
Issued	xxxxxxxx							
Paid		xxxxxxxx						
Outstanding - December 31, 2022	-	xxxxxxxx						
	-	-						
2023 Bond Maturities - Capital Bonds			\$					
2023 Interest on Bonds		\$						
INTEREST ON BONI	DS - SEWER UT	TILITY BUDGET						
2023 Interest on Bonds (*Items)		\$ -						
Less: Interest Accrued to 12/31/2022 (Trial Balance) \$								
Subtotal		\$ -						
Add: Interest to be Accrued as of 12/31/2023		\$						
Required Appropriation 2023			\$	-				
LIST OF BONDS ISSUED DURING 2022								
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate				
			15540	Tiale				

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

### **SEWER UTILITY LOAN**

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities	\$			
2023 Interest on Loans		\$		
SEWER UTILIT	Y LOAN			
Outstanding - January 1, 2022	xxxxxxxx		Ī	
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
INTEREST ON LOAD	NS - SEWER UT	TILITY BUDGET	1	
2023 Interest on Loans (*Items) \$ -				
Less: Interest Accrued to 12/31/2022 (Trial Balance) \$				
Subtotal \$ -				
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	-
LIST OF BON	DS ISSUED DUI	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
		1	1	

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

### **SEWER UTILITY LOAN**

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities		<b>I</b>	\$	
2023 Interest on Loans		\$		
SEWER UTILIT	Y LOAN			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities		T	\$	
2023 Interest on Loans		\$		
INTEREST ON LOAD	NS - SEWER UT	TILITY BUDGET		
2023 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$		
Subtotal	- /	\$ -		
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	-
LIST OF BON	DS ISSUED DUF	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1.			,				-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted. \*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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.

INTEREST ON NOTES - SEWER UTILITY BUDGET							
2023 Interest on Notes	\$ -						
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$						
Subtotal	\$ -						
Add: Interest to be Accrued as of 12/31/2023	\$						
Required Appropriation 2023	\$ -						

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

# Sheet 5

#### DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2023  For Principal For Interest		Interest Computed to (Insert Date)
	133000	13300	Dec. 31, 2022	Watanty	interest	1 of 1 Tillopal	**	(macri bate)
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2020 or prior must be appropriated in full in the 2024 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements  For Prinicpal For Interest/Fees				
		1 or i illiopai	1 31 111013321 333			
Total	_	_	_			
Total		<u> </u>				

Sheet 51a

# Sheet 52

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2022 Exper	Expended	Other		ember 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Total 70000-	-	-	-	-	-	-	-	-

## 52.1

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2022		Expended	Other		ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
2								
PAGE TOTALS	-	-	-	-	-	-	-	-

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2022		Expended	Other		ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
2								
PAGE TOTALS	-	-	-	-	-	-	-	-

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2022		Expended	Other	Balance - December 31, 2022		
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded	
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-	
PAGE TOTALS	-	-	-	-	-	-	-	-	

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2022 Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
2								
TOTALS	-	-	-	-	-	-	-	-

### SEWER UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	236,000.00
Received from 2023 Budget Appropriation	xxxxxxxxx	10,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	246,000.00	xxxxxxxx
	246,000.00	246,000.00

## SEWER UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	
Received from 2023 Budget Appropriation *	xxxxxxxx	
Received from 2023 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	-	xxxxxxxx
	-	-

<sup>\*</sup>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.

## SEWER UTILITY CAPITAL 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
	-	-	-	-

## SEWER UTILITY FUND STATEMENT OF CAPITAL SURPLUS

#### 2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	35.68
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxx
Balance - December 31, 2022	35.68	xxxxxxxx
	35.68	35.68

# POST CLOSING TRIAL BALANCE - SOLID WASTE UTILITY FUND

## AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	33,922.63	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	755.78	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		32,581.13
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Solid Waste Overpayments		311.89
Subtotal - Cash Liabilities		32,893.02 "C
Reserve for Consumer Accounts and Lien Receivable		755.78
Fund Balance		1,029.61
Total	34,678.41	34,678.41

# POST CLOSING TRIAL BALANCE - SOLID WASTE UTILITY FUND (cont'd)

## AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
DAGE TOTALS		

# POST CLOSING TRIAL BALANCE - SOLID WASTE UTILITY FUND (cont'd)

## AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	_	
BONDS PAYABLE		
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		
UNFUNDED		
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS	1	
CAPITAL IMPROVEMENT FUND		
	II II	
CAPITAL FUND BALANCE		

## POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2022

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

# Sheet 43

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

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

<sup>\*</sup>Show as red figure

### SCHEDULE OF SOLID WASTE UTILITY BUDGET - 2022

#### **BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	-	-	-
Rents	220,320.00	212,004.22	(8,315.78)
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	220,320.00	212,004.22	(8,315.78)
Deficit (General Budget) **			-
	220,320.00	212,004.22	(8,315.78)

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

#### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		220,320.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		220,320.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	220,320.00	
Deduct Expenditures:		
Paid or Charged	179,738.87	
Reserved		
Surplus (General Budget)**		
Total Expenditures	212,320.00	
Unexpended Balance Canceled (See Footnote)	8,000.00	

#### FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

#### STATEMENT OF 2022 OPERATION

#### **SOLID WASTE UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Solid Waste 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:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	212,004.22	
Miscellaneous Revenue Not Anticipated	1,345.39	
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		213,349.61
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	179,738.87	
Reserved	32,581.13	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	212,320.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		212,320.00
Excess		1,029.61
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2022 Operation		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	1,029.61	
· · · · · · · · · · · · · · · · · · ·		
Deficit	100	-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		
( = = = = = = = = = = = = = = = = = = =		

#### **SECTION 2:**

The following Item of '2021 Appropriation Reserves Canceled in 2022' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2021 for an Anticipated Deficit in the Solid Waste Utility for 2021

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

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

#### **RESULTS OF 2022 OPERATIONS - SOLID WASTE UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxx	8,000.00
Miscellaneous Revenues Not Anticipated	xxxxxxxx	1,345.39
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	<u>-</u>
Deficit in Anticipated Revenues	8,315.78	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	1,029.61	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	9,345.39	9,345.39

## **OPERATING SURPLUS - SOLID WASTE UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	-
Excess in Results of 2022 Operations	xxxxxxxx	1,029.61
Amount Appropriated in the 2022 Budget - Cash Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services	-	xxxxxxxx
Balance - December 31, 2022	1,029.61	xxxxxxxx
	1,029.61	1,029.61

## ANALYSIS OF BALANCE DECEMBER 31, 2022 (FROM SOLID WASTE UTILITY - TRIAL BALANCE)

Cash	33,922.63
Investments	
Interfund Accounts Receivable	
Subtotal	33,922.63
Deduct Cash Liabilities Marked with "C" on Trial Balance	32,893.02
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,029.61
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	_
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	1,029.61

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

#### SCHEDULE OF SOLID WASTE UTILITY ACCOUNTS RECEIVABLE

Balance D	ecember 31, 2021		\$
Increased	by: User Charges Levied		\$ 212,760.00
Decreased	d by:		
	Collections	\$212,0	004.22
	Overpayments applied	\$	
	Transfer to Liens	\$	
	Other	\$	
			\$
Balance D	ecember 31, 2022		\$755.78
	SCHEDULE OF SOLID V	VASTE UTILITY	LIENS
	SCHEDULE OF SOCIETY	VIIGIL CILLII	
Balance D	ecember 31, 2021		\$
Increased	by:		
	Transfers from Accounts Receivable	\$	
	Penalties and Costs	\$	
	Other	\$	
			\$
Decreased			
	d by:		
	d by: Collections	\$	
		\$ \$	
	Collections	·	\$
	Collections	·	\$

# DEFERRED CHARGES - MANDATORY CHARGES ONLY SOLID WASTE UTILITY FUND

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

	Caused By		Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount ii 2022 <u>Budget</u>	Amount Resulting <u>2022</u>		Balance as at Dec. 31, 2022
1.	Emergency Authorization - Municipal*	\$		8	\$	\$_	<del>-</del>
2.		\$	9	S	\$	\$_	-
3.		_\$		S	\$	\$_	
4.		_\$		S	\$	\$_	
5.		\$	9	S	\$	\$_	
	Deficit in Operations	_\$	9	S	\$	\$_	
	Total Operating	_\$_		S	\$ -	\$_	
6.		_\$		S	\$	\$_	
7.		_\$	9	S	\$	\$_	
	Total Capital	_\$	9	S	\$ 	\$_	

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

#### **UTILITY SPECIAL EMERGENCY**

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

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

Chief Financial Officer

heet 48

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

SOLID WASTE UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx		1	
			_	
Paid		xxxxxxxx	_	
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Bond Maturities - Assessment Bonds			\$	
2023 Interest on Bonds		\$		
SOLID WASTE UTILITY	CAPITAL BON	DS		
Outstanding - January 1, 2022	xxxxxxxx		1	
Issued	xxxxxxxx		1	
Paid		xxxxxxxx	1	
			1	
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-	]	
2023 Bond Maturities - Capital Bonds			\$	
2023 Interest on Bonds		\$		
INTEREST ON BONDS	- SOLID WASTE	UTILITY BUDG	SET	
2023 Interest on Bonds (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2022 (Trial Balance	ce)	\$	1	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	
LIST OF BON	DS ISSUED DUI	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	İ			

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

#### SOLID WASTE UTILITY LOAN

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-	<u> </u>	
2023 Loan Maturities		<u> </u>	\$	
2023 Interest on Loans		\$	<u> </u>	
SOLID WASTE UTI	LITY LOAN			
Outstanding - January 1, 2022	xxxxxxxxx		1	
Issued	xxxxxxxx		1	
Paid		xxxxxxxx	]	
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-	<u> </u>	
2023 Loan Maturities		<u> </u>	\$	
2023 Interest on Loans		\$		
INTEREST ON LOANS	COLID WASTE			
	- SOLID WASTE		E1	
2023 Interest on Loans (*Items)		\$ -	-	
Less: Interest Accrued to 12/31/2022 (Trial Balance	9)	\$	1	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	<u>-</u>
LICT OF BON	DS ISSUED DUI	DINC 2022		
Purpose	2023 Maturity	Amount Issued	Date of	Interest
- 4.5000	2020 Maturity	1	Issue	Rate

#### Sheet 49a

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

#### SOLID WASTE UTILITY LOAN

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
SOLID WASTE UTI	ILITY LOAN			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
INTEREST ON LOANS	- SOLID WASTE	UTILITY BUDG	ET	
2023 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	-
LIST OF BON	DS ISSUED DU	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	( <del>                                    </del>	11	11	

## DEBT SERVICE FOR SOLID WASTE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023  For Principal For Interest		Interest Computed to (Insert Date)
1.			,				-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted. \*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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  For Principal For Interest		Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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.

INTEREST ON NOTES - SOLID WASTE UTILITY BUDGET						
2023 Interest on Notes	\$ -					
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$					
Subtotal	\$ -					
Add: Interest to be Accrued as of 12/31/2023	\$					
Required Appropriation 2023	\$ -					

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

# Sheet 5

#### DEBT SERVICE SCHEDULE FOR SOLID WASTE UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
	100000	10000	Dec. 31, 2022	wiatanty	interest	r or r rinoipar	**	(moort bate)
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2020 or prior must be appropriated in full in the 2024 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SOLID WASTE UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget	Requirements  For Interest/Fees
——————————————————————————————————————			
Total	-	-	-

Sheet 51a

# Sheet 52

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2022		Expended	Other		ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Total	-	-	-	-	-	-	-	-

## 52.1

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2022		Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-
2								
PAGE TOTALS	-	-	-	-	-	-	-	-

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2022 Unfunded
PAGE TOTALS	_	-	_	_	_	_	-	_
TAGE TOTALS								
PAGE TOTALS	-	_	_	-	-	-	_	_

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2022 Unfunded
PAGE TOTALS	_	-	_	_	_	_	-	_
TAGE TOTALS								
PAGE TOTALS	-	_	_	-	-	-	_	_

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2022		Expended	Other		ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-
2								
PAGE TOTALS	-	-	-	-	-	-	-	-

### SOLID WASTE UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

## SOLID WASTE UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

<sup>\*</sup>The full amount of the FALSE budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

## SOLID WASTE 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
	-	-	-	-

## SOLID WASTE UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	-	xxxxxxxx
	-	-