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

POPULATION LAST CENSUS 12,585 NET VALUATION TAXABLE 2022 3,642,031,253 MUNICODE 1411

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

		•	•	RECTOR OF THE			
В	DROUGH		of	FLORHAM PA	ARK	, County of	MORRIS
			DO	NOT USE THESE S	PACES		
		Date		Exa	mined By:		
	1 Preliminary Check						
2 Examined							
	computed b			o 34, 49 to 51 and 63 orted upon demand b			
	Signature pvisco@fpboro.net						
					Title <sub>_</sub>	CF	O
(This MUST be s	igned by Chi	ef Financial	Officer, Com	ptroller, Auditor or Re	gistered Munici	pal Accountant.)	
REQUIRED (	CERTIFICA	ATION BY	THE CH	HEF FINANCIAL	OFFICER:		
(which I have not exact copy of the are correct, that	prepared) original on for transfers lither certify the	eliminate of the control of the cont	e <del>ne]</del> and elerk of the go nade to or fro	ied Annual Financial S I information required overning body, that all om emergency approp ect insofar as I can def	also included he calculations, ex riations and all	ctensions and add	Statement is an itions ned herein
Further, I do he	ereby certify	that I,		Patrice V	'isco	, am	the Chief Financial
Officer, License	# <u>N-</u> RHAM PARK	907	, of the	•	BOROUGH MORRIS		of and that the
statements anne December 31, 20 to the veracity of	xed hereto a 022, completo required info	nd made a p ely in compli ormation incl	eart hereof ar ance with N uded herein,	e true statements of t J.S.A. 40A:5-12, as an needed prior to certifi s of December 31, 202	he financial con mended. I also ( cation by the Di	dition of the Local give complete ass	Unit as at urance as
Sig	nature	pvisco@fpbc	oro.net				
Title	Э	CFO					
Add	dress	111 Ridge	dale Ave				
Pho	one Numbei	7		973-410-5300			
Fax	Fax Number 973-377-5749						

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

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

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

	•	NO ENTRY
		(Registered Municipal Accountant)
		(Firm Name)
		(Address)
Certified by me		
		(Address)
thisday	, 2023	3
		(Phone Number)
		(1.110.10.110.1)
		(Fast Nismaham)
		(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.

	CERTIFICATIO	N OF QUALIFYING MUNICIPALITY		
1.	The outstanding indeb	tedness of the previous fiscal year is not in excess of 3.5%;		
2.	All emergencies approappropriations;	ved for the previous fiscal year <b>did not exceed 3%</b> of total		
3.	The tax collection rate	exceeded 90%;		
4.	Total deferred charges	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 operati</b>	ng deficit for the previous fiscal year.		
7.	The municipality <b>did n</b> years.	ot conduct an accelerated tax sale for less than 3 consecutive		
8.	The municipality <b>did not</b> conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.			
9.	The current year budget <b>does not</b> contain a Levy or Appropriation "CAP" waiver.			
10.	The municipality has not applied for Transitional Aid for 2023.			
11.	The municipality <b>did not</b> adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).			
above crite		municipality has complied in full in meeting <b>ALL</b> of the ualification for local examination of its Budget in accordance		
Municipa	lity:	BOROUGH OF FLORHAM PARK		
Chief Fina	ancial Officer:	Patrice Visco		
Signature	<b>)</b> :	pvisco@fpboro.net		
Certificate #:		N-907		
Certificate				

The undersigned certifies that this municipality does not meet item(s)			
of the criteria above and therefore does not qualify for local			
examination of its Budget in accor	dance with N.J.A.C. 5:30-7.5.		
Municipality:	BOROUGH OF FLORHAM PARK		
	BOROUGH OF FLORHAM PARK		
Chief Financial Officer:	BOROUGH OF FLORHAM PARK		
	BOROUGH OF FLORHAM PARK		
Chief Financial Officer:	BOROUGH OF FLORHAM PARK		

	22-6001806			
	Fed I.D. #			
ВС	DROUGH OF FLORHAM PARK  Municipality			
	MORRIS			
	County			
	•	eral and State Fina expenditures of Awa	ards	
		Fiscal Year Ending:	December 31, 2022	
	(1) Federal programs	(2)	(3)	
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAL	\$\$	56,396.35	\$	
		Single Audit Program Specific X Financial Stateme	ements) and OMB 15-08.  Audit  ent Audit Performed in Acco t Auditing Standards (Yellow	
Note:	All local governments, who are reciping report the total amount of federal and required to comply with Title 2 U.S. (Guidance) and OMB 15-08. The sing beginning with Fiscal Year ending after Federal Regulations (CFR) (Uniform	d state funds expended of Code of Federal Regulati ple audit threshold has be der 1/1/15. Expenditures	during its fiscal year and the ons (CFR) OMB 15-08. (Ur een been increased to \$750	type of audit niform ,000
(1)	Report expenditures from federal past Federal pass-through funds can be in (CFDA) number reported in the State	dentified by the Catalog	of Federal Domestic Assista	
(2)	Report expenditures from state programmers pass-through entities. Exclude state are no compliance requirements.			
(3)	Report expenditures from federal professor from entities other than state governments	-	from the federal governmer	nt or indirectly
	pvisco@fpboro.net Signature of Chief Financial Officer	l	2/17/2023 Date	

### **IMPORTANT!**

### **READ INSTRUCTIONS**

### **INSTRUCTIONS**

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

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

#### **CERTIFICATION**

ıtility owned an	nd operated by the	BOROUGH	_of	FLORHAM PARK
County of	MORRIS	during the year 2022 and	that sh	neets 40 to 68 are unnecessary.
I have the	erefore removed from	this statement the sheets perf	taining	only to utilities.
		Name		
		Title		
(This mus	st be signed by the Ch	nief Financial Officer, Comptro	ller, Au	uditor or Registered
lunicipal Acco	ountant.)			
MIIN	ICIDAI CEDTIFIC	CATION OF TAYARIF D	DUDE	ERTY AS OF OCTOBER 1, 20
WICH	ICH AL CERTIFIC	CATION OF TAXABLE I	KOIE	KIT AS OF OCTOBER 1, 20
Cer	tification is hereby ma	ade that the Net Valuation Tax	able of	f property liable to taxation for
the tax ye	ear 2023 and filed with	the County Board of Taxation	n on Ja	nuary 10, 2023 in accordance
with the re	equirement of N.J.S.A	A. 54:4-35, was in the amount	of \$	3,753,932,620.0
			_	
				jmurray@fpboro.net
			S	SIGNATURE OF TAX ASSESSOR
			E	BOROUGH OF FLORHAM PARK
				MUNICIPALITY
				MODDIS

Sheet 2

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		9,145,571.82	
INVESTMENTS		5,002,821.60	
DUE FROM/TO STATE - VETERANS AND SENIO	OR CITIZENS	7,324.74	-
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	327,448.94		
SUBTOTAL		327,448.94	
TAX TITLE LIENS RECEIVABLE		50,167.72	
PROPERTY ACQUIRED FOR TAXES		-	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE RECEIVABLES		7,124.36	
DUE FROM BOE		9,236.37	
DUE FROM GENERAL CAPITAL		12,664.16	
DUE FROM SEWER UTILITY OPERATING		200.00	
OTHER ACCOUNTS RECEIVABLE		2,720.04	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
		44 = 2 = 2 = 2 = 2	
Page Totals:		14,565,279.75	d -

# 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	14,565,279.75	-
APPROPRIATION RESERVES	, ,	1,157,198.29
ENCUMBRANCES PAYABLE		378,143.84
CONTRACTS PAYABLE		82,653.44
TAX OVERPAYMENTS		15,801.46
PREPAID TAXES		532,734.29
PREPAID FEES		98,455.00
DUE TO POOL UTILITY OPERATING		6,228.00
DUE TO STATE:		
MARRIAGE LICENCE		-
DCA TRAINING FEES		10,911.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		_
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		225,673.07
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		5,460,991.89
RESERVE FOR CONTINGENCIES		25,000.00
DUE TO FEDERAL & STATE GRANT FUND		18,053.08
RESERVE FOR MUNICIPAL RELIEF FUND AID		53,633.00
DUE TO STORM RECOVERY TRUST		252,572.07
PAGE TOTAL	14,565,279.75	8,318,048.43

# 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		14,565,279.75	8,318,048.43
	SUBTOTAL	14,565,279.75	8,318,048.43
RESERVE FOR RECEIVABLES			409,561.59
DEFERRED SCHOOL TAX		-	
DEFERRED SCHOOL TAX PAYABLE			-
FUND BALANCE			5,837,669.73
		44.505.070.75	44.505.070.75
	TOTALS	14,565,279.75	14,565,279.75
		II	<u> </u>

(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		Ī

<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	1,232,243.88	
GRANTS RECEIVABLE	173,368.00	
	40.050.00	
DUE FROM/TO CURRENT FUND	18,053.08	
ENCUMBRANCES PAYABLE		73,368.00
APPROPRIATED RESERVES		115,669.91
UNAPPROPRIATED RESERVES		1,234,627.05
TOTALS	1,423,664.96	1,423,664.96

# 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	54,876.00	
PREPAID LICENSES	34,070.00	5,367.60
DUE TO STATE OF NJ		0,007.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		49,508.40
		,
FUND TOTALS	54,876.00	54,876.00
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
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	-	<u>-</u>
OTHER TRUST FUNDS		
CASH	7,967,579.57	
DUE FROM CURRENT	252,572.07	
RESERVE FOR VARIOUS TRUST FUNDS		8,220,151.64
OTHER TRUST FUNDS PAGE TOTAL  (Do not crowd - add as	8,220,151.64	8,220,151.64

# 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	8,220,151.64	8,220,151.64
OTHER TRUST FUNDS (continued)		
	8,220,151.64	8,220,151.64

# 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	8,220,151.64	8,220,151.64
OTHER TRUST FUNDS (continued)		
TOTALS	8,220,151.64	8,220,151.64

### SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2021

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2022
ESCROW DEPOSITS	949,476.48	220,137.43	229,716.31	939,897.60
UNEMPLOYEMNT INSURANCE FUND	457,885.31	23,074.69	6,712.56	474,247.44
POLICE FORFEITED ASSETS	20,062.97	346.23	-	20,409.20
HOUSING TRUST	3,611,938.58	138,829.86	557,945.17	3,192,823.27
TAX PREMIUMS	413,700.00	363,100.00	713,900.00	62,900.00
RECYCLING	69,336.10	24,412.55	-	93,748.65
FIRE PENALTIES	48,977.00	6,250.00	1,820.00	53,407.00
ACCUMULATED ABSENCES	990,540.65	-	80,916.72	909,623.93
STORM RECOVERY	479,099.67	263,165.10	-	742,264.77
PARKING OFFENSES ADJUCATION A	1,134.10	4.00	-	1,138.10
RECREATION	348,329.89	336,860.88	277,733.91	407,456.86
SELF INSURANCE	1,181,024.77	3,088,036.22	3,167,118.58	1,101,942.41
INSURANCE DEDUCTIBLE	70,000.00	-	-	70,000.00
POLICE DONATIONS	1,425.70	-	1,425.70	
PUBLIC DEFENDER	5,096.08	1,910.50	-	7,006.58
OFF DUTY POLICE	145,505.73	420,580.00	435,301.65	130,784.08
VARIOUS MISC TRUST FUNDS	9,412.75	21,375.00	18,286.00	12,501.75
				<u>-</u>
				-
				_
				_
PAGE TOTAL \$	8,802,945.78 \$	4,908,082.46 \$	5,490,876.60 \$	8,220,151.64

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

Balance

Amount Dec. 31, 2021 per Audit

<u>Purpose</u>	per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	as at Dec. 31, 2022
PREVIOUS PAGE TOTAL	8,802,945.78	4,908,082.46	5,490,876.60	8,220,151.64
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			_	
PAGE TOTAL	\$8,802,945.78_\$	4,908,082.46 \$	5,490,876.60 \$	8,220,151.64

# Sheet 7

## ANALYSIS OF TRUST ASSESSMENT 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	Current Budget			Disbursements		Dec. 31, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx
								-
								-
								_
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								_
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	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
Estimated Proceeds Bonds and Notes Authorized	-	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	
CASH	3,678,132.32	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	390,863.83	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	5,477,000.00	
UNFUNDED		
DUE TO -CURRENT		12,664.16
	9,545,996.15	12,664.16

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	9,545,996.15	12,664.16
	5,6 15,655115	,
BOND ANTICIPATION NOTES PAYABLE		<del>-</del>
GENERAL SERIAL BONDS		5,477,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		3,773,353.81
UNFUNDED		<u>-</u>
ENCUMBRANCES PAYABLE		-
RESERVE FOR DEBT SERVICE		55,514.26
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		221,578.44
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL FUND BALANCE		5,885.48
	9,545,996.15	9,545,996.15

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

	Cash		Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	150.00	9,817,858.87	672,437.05	9,145,571.82	
Grant Fund		1,232,243.88		1,232,243.88	
Trust - Animal Control		54,876.00		54,876.00	
Trust - Assessment				_	
Trust - Municipal Open Space				-	
Trust - LOSAP				-	
Trust - CDBG				_	
Trust - Other		7,967,579.57		7,967,579.57	
Trust - Arts and Culture		, ,		-	
General Capital		3,678,132.32		3,678,132.32	
		, ,		_	
UTILITIES:					
WATER-OPERATING		578,780.56		578,780.56	
WATER-CAPITAL		1,178,317.83		1,178,317.83	
POOL-OPERATING	50.00	107,923.63		107,973.63	
POOL-CAPITAL		195,645.32		195,645.32	
SEWER-OPERATING		4,864,538.15		4,864,538.15	
SEWER-CAPITAL		7,479,099.74		7,479,099.74	
SEWER ESCROW		49,544.58		49,544.58	
				_	
				-	
				_	
				_	
				_	
				-	
				-	
				-	
				-	
				-	
Total	200.00	37,204,540.45	672,437.05	36,532,303.40	

<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:	pvisco@fpboro.net	Title:	CFO	

<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 SUPPO	DRIING "CASH ON DEPOSIT"
CURRENT FUND:	
VALLEY #41455207	7,991,361.50
VALLEY #41701666	1,149,117.29
VALLEY #41455209	672,437.05
VALLEY #41132874	4,943.03
TRUST-ANIMAL CONTROL	
VALLEY #41455223	54,876.00
TRUST-OTHER	
VALLEY #41455185	2,931,321.82
VALLEY #41455088	3,192,823.27
VALLEY #41455193	474,247.44
VALLEY #41455150	408,880.24
VALLEY #41455045	20,409.20
VALLEY #414501713	939,897.60
GENERAL CAPITAL	
VALLEY #41455118	3,678,132.32
WATER OPERATING:	
VALLEY #41455142	578,780.56
WATER CAPITAL	
VALLEY #41455134	1,178,317.83
POOL OPERATING	
VALLEY #41455061	107,923.63
POOL CAPITAL	
VALLEY #41455053	195,645.32
PAGE TOTAL	23,579,114.10

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	23,579,114.10
GRANT FUND	
VALLEY 41455037	1,232,243.88
SEWER OPERATING	
VALLEY 41455126	4,864,538.15
SEWER CAPITAL	
VALLEY 41455231	7,479,099.74
SEWER ESCROW	
VALLEY #970174	22,796.29
VALLEY #41317831	26,748.29
TOTAL PAGE	37,204,540.45

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.

# Sheet 10

### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
BODY WORN CAMERA GRANT	73,368.00					73,368.00
DDEF		-				-
BULLET PROOF VEST		-				<u>-</u>
RECYCLING TONNAGE		24,830.91	24,830.91			
EMMA GRANT		10,000.00	10,000.00			-
CLEAN COMMUNITIES		24,474.24	24,474.24			-
BODY ARMOR REPLACEMENT		754.19	754.19			-
HISTORIC COMMISSION-MORRIS COUNTY		-	-			-
ALCOHOL EDUCATION AND REHAB FUND		3,180.78	3,180.78			-
LOCAL RECREATION IMPROVEMENT GRANT		75,000.00	-			75,000.00
DISTRACTED DRIVING CRACKDOWN		7,000.00	7,000.00			-
ANJEC GRANT		1,500.00	1,000.00		500.00	-
AMERICAN RESCUE PLAN ACT OF 2021		-				-
AMERICAN RESCUE PLAN FIREFIGHTER GRANT		25,000.00	-			25,000.00
						<del>-</del>
						-
						-
						-
						-
PAGE TOTALS	73,368.00	171,740.12	71,240.12	-	500.00	173,368.00

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	73,368.00	171,740.12	71,240.12	-	500.00	173,368.00
						-
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2						-
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PAGE TOTALS	73,368.00	171,740.12	71,240.12	-	500.00	173,368.00

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	73,368.00	171,740.12	71,240.12	-	500.00	173,368.00
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TOTALS	73,368.00	171,740.12	71,240.12	-	500.00	173,368.00

Totals

Grant	Balance		from 2022 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87	·			Dec. 31, 2022
ALCOHOL EDUCATION AND REHAB GRANT							-
2010	412.41						412.41
2011	1,456.24						1,456.24
2012	3,291.75						3,291.75
2014	2,797.06						2,797.06
2015	1,536.08						1,536.08
2016	2,736.39						2,736.39
2017	2,123.22						2,123.22
2018	2,782.83						2,782.83
2019	3,295.36						3,295.36
2020	4,000.99						4,000.99
2022	-	3,180.78					3,180.78
DRUNK DRIVING ENFORCEMENT FUND:							-
2018	2,113.17			2,113.17			-
2019	5,737.92			5,737.92			-
2020	4,285.91			908.91			3,377.00
NFL FIELD GRANT	14,884.22						14,884.22
							-
PAGE TOTALS	51,453.55	3,180.78	-	8,760.00	-	-	45,874.33

Sheet 11

Grant	Balance		d from 2022 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87	·			Dec. 31, 2022
PREVIOUS PAGE TOTALS	51,453.55	3,180.78	-	8,760.00	-	_	45,874.33
							-
DRIVE SOBER GET PULLED OVER:							-
2017	550.00						550.00
DISTRACTED DRIVING GRANT							-
2017	336.29						336.29
2							-
RECYCLING TONNAGE							-
2020	21,908.65			21,908.65			-
2021	12,204.97			12,204.97			-
2022		24,830.91		24,830.91			-
2021 EMMA Grant	10,000.00			10,000.00			-
2022 EMMA Grant			10,000.00	5,875.34			4,124.66
CLEAN COMMUNITIES	13,973.42			13,973.42			-
CLEAN COMMUNITIES	10,570.42		24,474.24	1,089.61			23,384.63
							-
							-
PAGE TOTALS	110,426.88	28,011.69	34,474.24	98,642.90	-	-	74,269.91

Grant	Balance Jan. 1, 2022		d from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	110,426.88	28,011.69	34,474.24	98,642.90	-	-	74,269.91
HISTORIC COMMISSION-MORRIS COUNTY	15,400.00						15,400.00
THE FORMS COMMISSION MOTURE COUNTY	10,400.00						-
BODY ARMOR REPILACEMENT FUND		754.19		754.19			-
LOCAL RECREATION IMPROVEMENT GRANT		75,000.00		75,000.00			-
ARP-FIREFIGHTER GRANT			25,000.00				25,000.00
ANJEC GRANT			1,500.00			500.00	1,000.00
DISTRACTED DRIVING STATEWIDE CRACKDOWN GRANT			7,000.00	7,000.00			-
							-
							-
							-
PAGE TOTALS	125,826.88	103,765.88	67,974.24	181,397.09	-	500.00	115,669.91

		D TAILED STITE	TE GRANI				
Grant	Balance			Expended Other		Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
PREVIOUS PAGE TOTALS	125,826.88	103,765.88	67,974.24	181,397.09	-	500.00	115,669.91
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TOTALS	125,826.88	103,765.88	67,974.24	181,397.09	-	500.00	115,669.91

Totals

Grant	Balance			Received	Other	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
AL COLICULED LICATION DELIABILITATION	0.400.70	0.400.70				-
ALCOHOL EDUCATION REHABILITATION	3,180.78	3,180.78				-
AMERICAN RESCUE PLAN	601,634.85			601,634.85		1,203,269.70
						-
ALCOHOL EDUCATION AND REHAB FUND				4,264.17		4,264.17
BODY ARMOR REPLACEMENT FUND				822.30		822.30
						-
BULLET PROOF VEST GRANT				3,941.90		3,941.90
OPIOID SETTLEMENT				22,328.98		22,328.98
						-
						-
						-
						-
						-
TOTALS	604,815.63	3,180.78	-	632,992.20	-	1,234,627.05

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	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	21,673,039.00
Paid	21,673,039.00	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	21,673,039.00	21,673,039.00

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

Board of Education for use of local schools.

### **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	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	xxxxxxxxx	
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)		xxxxxxxxxx
# Must include unpaid requisitions.	-	-

### **REGIONAL HIGH 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	11,010,330.00
Paid	11,010,330.00	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
# Must include unpaid requisitions.	11,010,330.00	11,010,330.00

### **COUNTY TAXES PAYABLE**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	
2022 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	9,518,887.22
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	237,727.06
Due County for Added and Omitted Taxes	xxxxxxxxxx	225,673.07
Paid	9,756,614.28	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	225,673.07	xxxxxxxxx
	9,982,287.35	9,982,287.35

## SPECIAL DISTRICT TAXES

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

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	2,475,000.00	2,475,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			
Miscellaneous Revenue Anticipated:	xxxxxxxx	XXXXXXXXX	xxxxxxxxx
Adopted Budget	3,949,923.88	4,156,860.88	206,937.00
Added by N.J.S.A. 40A:4-87 (List on 17a)	67,974.24	67,974.24	_
			_
			_
Total Miscellaneous Revenue Anticipated	4,017,898.12	4,224,835.12	206,937.00
Receipts from Delinquent Taxes	237,300.00	391,663.88	154,363.88
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	15,003,073.37	XXXXXXXXX	XXXXXXXXX
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	1,242,626.63	xxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	16,245,700.00	18,554,312.00	2,308,612.00
	22,975,898.12	25,645,811.00	2,669,912.88

### ALLOCATION OF CURRENT TAX COLLECTIONS

	1	
	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	59,633,633.35
Amount to be Raised by Taxation	xxxxxxxxx	xxxxxxxx
Local District School Tax	21,673,039.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	11,010,330.00	xxxxxxxx
County Taxes	9,756,614.28	xxxxxxxx
Due County for Added and Omitted Taxes	225,673.07	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,586,335.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	18,554,312.00	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.	61,219,968.35	61,219,968.35

### 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
CLEAN COMMUNITIES	24,474.24	24,474.24	-
OFFICE OF EMERGENCY MGMT-EMMA GRANT	10,000.00	10,000.00	-
ARP-FIREFIGHTER GRANT	25,000.00	25,000.00	-
ANJEC GRANT	1,500.00	1,500.00	-
DISTRACTED DRIVING STATEWIDE CRACKDOV	7,000.00	7,000.00	
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		-	-
PAGE TOTALS	67,974.24	67,974.24	

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:	pvisco@fpboro.net

### 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	67,974.24	67,974.24	-
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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:	pvisco@fpboro.net
	Sheet 17a Totals

#### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		22,907,923.88
2022 Budget - Added by N.J.S.A. 40A:4-87		67,974.24
Appropriated for 2022 (Budget Statement Item 9)		22,975,898.12
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		22,975,898.12
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		22,975,898.12
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	20,232,364.83	
Paid or Charged - Reserve for Uncollected Taxes	1,586,335.00	
Reserved 1,157,198.29		
Total Expenditures		22,975,898.12
Unexpended Balances Canceled (see footnote)		_

#### **FOOTNOTES - RE: OVEREXPENDITURES**

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

RE: UNEXPENDED BALANCES CANCELED

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

#### (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

#### **RESULTS OF 2022 OPERATIONS**

#### **CURRENT FUND**

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxx	206,937.00
Delinquent Tax Collections	xxxxxxxxx	154,363.88
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	2,308,612.00
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	290,709.83
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	xxxxxxxx	614,081.62
Prior Years Interfunds Returned in 2022	xxxxxxxxx	28,212.53
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2022	-	xxxxxxxx
Balance - December 31, 2022	xxxxxxxxx	
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	24,820.57	xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	3,578,096.29	xxxxxxxx
	3,602,916.86	3,602,916.86

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
TREASURER:	
CABLE TV FRANCHISE FEES	190,347.13
PRIOR YEAR REFUND	4,995.16
STORMWATER DISCHARGE MONIES	819.00
MOTOR VEHICLE FINES	2,100.00
AUCTION PROCEEDS	26,407.04
INSURANCE REBATE	1,250.00
NJ SENIOR AND VET ADMIN FEE	1,225.08
ESCROW MONIES-PRIOR ROAD IMPROVEMENT	17,402.65
POOL BOND PRICIPAL AND INTEREST	43,425.00
OTHER MISCELLANEOUS REVENUES	2,738.77
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	290,709.83

#### SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	4,734,573.44
2.	xxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxx	3,578,096.29
4. Amount Appropriated in the 2022 Budget - Cash	2,475,000.00	xxxxxxxx
<ol> <li>Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>	-	xxxxxxxx
6.		xxxxxxxxx
7. Balance - December 31, 2022	5,837,669.73	xxxxxxxx
	8,312,669.73	8,312,669.73

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

Cash		9,145,571.82
Investments		5,002,821.60
Sub Total		14,148,393.42
Deduct Cash Liabilities Marked with "C" on Trial Balance		8,318,048.43
Cash Surplus		5,830,344.99
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	7,324.74	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		7,324.74
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		5,837,669.73

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) #			\$	58,709,543.66
	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.			\$	1,351,603.64
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$	
5b.	Subtotal 2022 Levy \$ 60,061,147.3  Reductions Due to Tax Appeals**  Total 2022 Tax Levy	30		\$	60,061,147.30
6.	Transferred to Tax Title Liens			\$	8,978.84
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	91,086.17
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2021	\$_	333,891.36		
	In 2022*	\$_	58,875,975.00		
	Homestead Benefit Credit	\$_	362,762.88		
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$_	61,004.11	-	
	Total To Line 14	\$_	59,633,633.35	=	
11.	Total Credits			\$	59,733,698.36
12.	Amount Outstanding December 31, 2022			\$	327,448.94
13.	Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is				
Note	e: If municipality conducted Accelerated Tax Sale or Tax Levy	Sale	check herear	nd co	mplete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$_ \$_	59,633,633.35		
	To Current Taxes Realized in Cash (Sheet 17)	\$_	59,633,633.35	-	
Note A:	In showing the above percentage the following should be noted: Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage	ge to			

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

be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

<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)	\$_	59,633,633.35
LESS: Proceeds from Accelerated Tax Sale	_	
Net Cash Collected	\$_	59,633,633.35
Line 5c (sheet 22) Total 2022 Tax Levy	\$_	60,061,147.30
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.29%

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	59,633,633.35
LESS: Proceeds from Tax Levy Sale (excluding premium)		
Net Cash Collected	\$_	59,633,633.35
Line 5c (sheet 22) Total 2022 Tax Levy	\$_	60,061,147.30
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.29%

## 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	7,324.74	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	
2. Senior Citizens Deductions Per Tax Billings	2,250.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	57,500.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	1,500.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	250.00	
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	245.89
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	61,254.11
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	7,324.74
Due To State of New Jersey	-	xxxxxxxx
	68,824.74	68,824.74

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

Line 2	2,250.00
Line 3	57,500.00
Line 4	1,500.00
Sub - Total	61,250.00
Less: Line 7	245.89
To Item 10, Sheet 22	61,004.11

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

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxx	-
Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Budget Appropriation			167,142.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		264,230.00	xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interes	t)		xxxxxxxx
Balance - December 31, 2022		5,460,991.89	xxxxxxxx
Taxes Pending Appeals*	5,460,991.89	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation	າ	5,725,221.89	167,142.00
Appeals Not Adjusted by December 31, 2022			

pcrincoli@fpboro.net
Signature of Tax Collector

T-8613
License #

2/17/2023

Date

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

		Debit	Credit
		Depit	Credit
1. Balance - January 1, 2022		427,924.41	xxxxxxxx
A. Taxes	391,663.88	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens	36,260.53	xxxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
4. Added Taxes		4,928.35	xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and T	ax Title Liens;	xxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxx	(1) 4,928.35
B. Tax Title Liens - Transfers from Taxes		(1) 4,928.35	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxx	432,852.76
8. Totals		437,781.11	437,781.11
9. Balance Brought Down		432,852.76	xxxxxxxx
10. Collected:		xxxxxxxx	391,663.88
A. Taxes	391,663.88	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxx
11. Interest and Costs - 2022 Tax Sale			xxxxxxxx
12. 2022 Taxes Transferred to Liens		8,978.84	xxxxxxxx
13. 2022 Taxes		327,448.94	xxxxxxxxx
14. Balance - December 31, 2022		xxxxxxxx	377,616.66
A. Taxes	327,448.94	xxxxxxxx	xxxxxxxxx
B. Tax Title Liens	50,167.72	xxxxxxxx	xxxxxxxxx
15. Totals		769,280.54	769,280.54

16.	6. Percentage of Cash Collections to Adjusted Amount Outstanding				
	(Item No. 10 divided by Item No. 9) is	90.48%			

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

<sup>17.</sup> Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2023.

#### SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

	Debit	Credit
1. Balance - January 1, 2022		xxxxxxxx
2. Foreclosed 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. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2022	xxxxxxxx	-
	-	-

#### **CONTRACT SALES**

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

#### **MORTGAGE SALES**

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

\$	-
9)	
	\$ 9)

## 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, 20 per Audit <u>Report</u>	21	Amount in 2022 <u>Budget</u>		Amount Resulting from 2022		Balance as at Dec. 31, 2022
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>A</u>	mount
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.				\$	

## neet 2

#### 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	REDUCED 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

<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	REDUCED IN 2022		Balance
		Authorized	1/3 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:4-55.1 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
Outstanding - January 1, 2022	xxxxxxxx	6,397,000.00	
Issued	xxxxxxxx		
Paid	920,000.00	xxxxxxxxx	
Outstanding - December 31, 2022	5,477,000.00	xxxxxxxx	
	6,397,000.00	6,397,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 920,000.00
2023 Interest on Bonds*			
ASSESSMENT SEE	RIAL BONDS		
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)			\$ 180,410.00

#### 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

	ii i		1
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
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 LOANS ISSUED AND OUTSTANDING AND 2023 DEBT SERVICE FOR LOANS

#### LOAN

	i i	r	
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
LOAN	I i	<u> </u>	
Outstanding - January 1, 2022	xxxxxxxxx		
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		1
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
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	
	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL SE  Outstanding - January 1, 2022	ERIAL BONDS  xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Interest on Bonds		\$	
2023 Bond Maturities - Term Bonds		\$	
Total "Interest on Bonds - Type I School Debt Servi	\$ -		

#### 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.		\$ \$	

# sheet 3

#### 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					
Page Totals	-		-			-	-	

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

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

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.

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

	ı <del></del>			<u></u>	1			ır —
Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget I	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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

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

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 (Do not crowd - add additional sheets) 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 Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements  For Principal For Interest**		Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	_		_			_	_	

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

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

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.

# heet 34

#### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

<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.						
Sheet	7.						
	8.						
34a	9.						
	10.						
	11.						
	12.						
	13.						
	14.						
		Total	-	-	-		

# 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 - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
17-9 Little Red Schoolhouse	31,313.00						31,313.00	
18-16 Various Road, DPW Improvements	3,690.00						3,690.00	
19-13 Little Red Schoolhouse	3,750.00						3,750.00	
20-5 Various Road Improvements	17,457.50				540.00		12,997.50	
20-9 Various Road,Police and DPW Improvements	17,934.11						17,934.11	
21-6 HVAC Design Services	21,552.80						21,552.80	
21-11 Various Road, Fire, DPW and Police Improvement	2,459,340.35				462,757.89		1,996,582.46	
21-15 Various DPW & Police Equipment	75,541.86				35,541.86		40,000.00	
22-6 Open Space and Recreation Plan			6,500.00		5,850.00		650.00	
22-9 Various Road, Police Fire, DPW, Rec and LRSH			1,803,000.00	411,700.00	611,591.06		1,603,108.94	
22-13 DPW Fuel Tanks			41,775.00				41,775.00	
Page Total	2,630,579.62	-	1,851,275.00	411,700.00	1,116,280.81	-	3,773,353.81	-

# Sheet 35.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	2,630,579.62	-	1,851,275.00	411,700.00	1,116,280.81	-	3,773,353.81	-
PAGE TOTALS	2,630,579.62	-	1,851,275.00	411,700.00	1,116,280.81	-	3,773,353.81	-

# Sheet 35.2

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	2,630,579.62	-	1,851,275.00	411,700.00	1,116,280.81	-	3,773,353.81	-
PAGE TOTALS	2,630,579.62	-	1,851,275.00	411,700.00	1,116,280.81	-	3,773,353.81	-

# heet 35 Totals

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	2,630,579.62	-	1,851,275.00	411,700.00	1,116,280.81	-	3,773,353.81	-
GRAND TOTALS	2,630,579.62	-	1,851,275.00	411,700.00	1,116,280.81	-	3,773,353.81	-

#### **GENERAL CAPITAL FUND**

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	269,853.44
Received from 2022 Budget Appropriation*	xxxxxxxxx	1,803,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
22-6 Open Space and Recreation Plan	6,500.00	xxxxxxxx
22-9 Various Road, Police, Fire, DPW, Rec and LRSH Improvements	1,803,000.00	xxxxxxxx
22-13 DPW Fuel Tanks	41,775.00	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
	<u> </u>	xxxxxxxx
Balance - December 31, 2022	221,578.44	xxxxxxxx
	2,072,853.44	2,072,853.44

<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*	xxxxxxxxx	
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	-	xxxxxxxxx
	-	-

\*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
Open Spac & Recreation Plan	6,500.00		6,500.00	
Various Capital Improvemenst	1,803,000.00		1,803,000.00	
Fuel Tanks	41,775.00		41,775.00	
T. 4.1	4.054.075.00		4.054.075.00	
Total	1,851,275.00	-	1,851,275.00	-

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	5,885.48
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxx
Balance - December 31, 2022	5,885.48	xxxxxxxx
	5,885.48	5,885.48

#### **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				\$	60,0	061,147.3	0_			
	2.	Amount of Item 1 Collected in 2022 (*)			\$	59,633,6	33.35					
	3.	Seventy (70) percent of Item 1				\$	42,0	)42,803.1	<u>1</u>			
	(*) In	cluding prepayments and overpayments a	applied.									
В.	1.	Did any maturities of bonded obligations	or notes fa	all due durii	ng the ye	ear 2022?						
		Answer YES or NO YES										
	2.	Have payments been made for all bonde December 31, 2022?	- ed obligatio	ons or notes	s due on	or before						
		Answer YES or NO YES	If answe	er is "NO" g	ive deta	ils						
	NOTE: If answer to Item B1 is YES, then Item B2 must be answered											
	tions	the appropriation required to be included or notes exceed 25% of the total appropr ? Answer YES or NO				-			ll bonded			
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>2</u>	021		<u>2022</u>		- -	<u>Total</u>			
	1.	State Taxes \$			_\$			\$	-			
	2.	County Taxes \$			_\$	225,6	73.07	\$	225,673.07			
	3.	Amounts due Special Districts										
		\$			_\$		-	.\$				
	4.	Amount due School Districts for School \$			\$		-	\$	_			
		-										

### **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
	570 700 50	
Cash	578,780.56	
Investments		
Due from -Water Utility Capital	4,254.96	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	83,267.80	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		76,507.11
Encumbrances Payable		123,245.34
Accrued Interest on Bonds and Notes		58,952.04
Water Rent Overpayments		4,371.20
		000.077.00
Subtotal - Cash Liabilities	-	263,075.69 "
Reserve for Consumer Accounts and Lien Receivable		83,267.80
Fund Balance		319,959.83
Total	666,303.32	666,303.32

# 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	1,104,226.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	1,104,226.00
CASH	1,178,317.83	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	6,035,973.43	
AUTHORIZED AND UNCOMPLETED	6,699,000.00	
PAGE TOTALS	15,017,517.26	1,104,226.00

# 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	15,017,517.26	1,104,226.00
BONDS PAYABLE		4,775,000.00
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,499,881.47
UNFUNDED		94,903.76
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		4,254.96
RESERVE FOR AMORTIZATION		6,065,374.00
RESERVE FOR DEFERRED AMORTIZATION		790,374.00
RESERVE FOR DEBT SERVICE		5,367.03
RESERVE FOR CONNECTION FEES		102,011.86
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		240,221.73
CAPITAL FUND BALANCE		335,902.45
TOTALO	45.047.547.00	45.047.547.55
TOTALS (De ret ground, add addition	15,017,517.26	15,017,517

# 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

AS AT DECEMBER 31, 2022				
Title of Account	Debit	Credit		
CASH				
ASSESSMENT NOTES				
ASSESSMENT SERIAL BONDS				
FUND BALANCE				
TOTALS	-	-		

### ANALYSIS OF WATER 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 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	370,000.00	370,000.00	-
Rents	1,131,200.00	1,291,025.76	159,825.76
Miscellaneous	480,000.00	514,386.97	34,386.97
			-
			<del>-</del>
Reserve for Debt Service			<u>-</u>
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxx	xxxxxxxxx
			<del>-</del>
			-
Subtotal	1,981,200.00	2,175,412.73	194,212.73
Deficit (General Budget) **			-
	1,981,200.00	2,175,412.73	194,212.73

<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		1,981,200.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		1,981,200.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,981,200.00
Deduct Expenditures:		
Paid or Charged	1,904,692.89	
Reserved	76,507.11	
Surplus (General Budget)**		
Total Expenditures		1,981,200.00
Unexpended Balance Canceled (See Footnote)		-

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

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)")	2,175,412.73	
Miscellaneous Revenue Not Anticipated	25,306.65	
2021 Appropriation Reserves Canceled in 2022	91,748.03	
Total Revenue Realized		2,292,467.41
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	1,904,692.89	
Reserved	76,507.11	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures  Less: Deferred Charges Included in  Above "Total Expenditures"	1,981,200.00	
Total Expenditures - As Adjusted		1,981,200.00
Excess		311,267.41
Budget Appropriation - Surplus (General Budget)**  Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	311,267.41	011,207.11
Deficit		<u>-</u>
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 Water Utility for 2021

2021 Appropriation Reserves Canceled in 2022	91,748.03	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		91,748.03

<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	194,212.73
Unexpended Balances of Appropriations	xxxxxxxx	
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	25,306.65
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	91,748.03
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	311,267.41	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	311,267.41	311,267.41

#### **OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	378,692.42
Excess in Results of 2022 Operations	xxxxxxxxx	311,267.41
Amount Appropriated in the 2022 Budget - Cash	370,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	319,959.83	xxxxxxxx
	689,959.83	689,959.83

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

Cash	578,780.56
Investments	
Interfund Accounts Receivable	4,254.96
Subtotal	583,035.52
Deduct Cash Liabilities Marked with "C" on Trial Balance	263,075.69
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	319,959.83
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	319,959.83

<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		\$85,067.44
Increased by: Rents Levied		\$1,289,226.12
Decreased by:		
Collections	\$ 1,289,226.12	
Overpayments applied	\$1,799.64	
Transfer to Liens	\$	
Other	\$	
		\$1,291,025.76
Balance December 31, 2022		\$ 83,267.80
SCHEDULE OF WATER U	UTILITY LIENS	
Balance December 31, 2021		\$
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	- \$ -
Decreased by:		
Collections	\$	
Other	\$	
		\$ -

# 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)

1.	Caused By  Emergency Authorization -	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting <u>2022</u>	Balance as at Dec. 31, 2022
		\$	\$	\$	\$
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.				\$	

# heet 48a

#### UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount	Not Less Than	Balance	REDUCEI		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

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

WATER 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		\$	
WATER HTHEY CA	DITAL DONDE		
WATER UTILITY CA	APITAL BUNDS		1
Outstanding - January 1, 2022	xxxxxxxx	-	-
Issued	xxxxxxxx	4,775,000.00	4
Paid		xxxxxxxx	4
			4
			-
Outstanding - December 31, 2022	4,775,000.00	XXXXXXXX	4
	4,775,000.00	4,775,000.00	1
2023 Bond Maturities - Capital Bonds			\$ 120,000.00
2023 Interest on Bonds		\$ 158,669.83	<u> </u>
INTEREST ON BONI	DS - WATER UT	TILITY BUDGET	1
2023 Interest on Bonds (*Items)		\$ 158,669.83	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$ 58,952.04	1
Subtotal		\$ 99,717.79	
Add: Interest to be Accrued as of 12/31/2023		\$ 57,580.57	
Required Appropriation 2023			\$ 157,298.36

#### LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Various Water Utility Capital Improvements	120,000.00	4,775,000.00	8/17/2022	3.42%
	120,000.00	4,775,000.00		

## 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		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities		П	\$
2023 Interest on Loans		\$	
WATER UTILIT	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
INTEREST ON LOAN	NS - WATER UT	TILITY BUDGET	
2023 Interest on Loans (*Items)		\$ -	
Less: Interest Accrued to 12/31/2022 (Trial Balance			
Subtotal			
Add: Interest to be Accrued as of 12/31/2023			
Required Appropriation 2023			\$

#### LIST OF LOANS ISSUED DURING 2022

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

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

#### WATER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities		II	\$
2023 Interest on Loans		\$	
WATER UTILIT	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
INTEREST ON LOAD	NS - WATER 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 LOANS ISSUED DURING 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	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 - 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	Date of Maturity	Rate of Interest	2023  For Principal For Interest		Interest Computed to (Insert Date)	
	133060	13306	Dec. 31, 2022	Watarity	interest	1 of 1 fillopal	**	(insert 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 WATER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget I	Requirements  For Interest/Fees
T. (1)			
Total	-	-	-

Sheet 51a

# Sheet 52

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	mber 31, 2022 Unfunded
06-17 IRON AND MANGANESE REMOVAL PLANT	-	7,659,331.57				7,659,331.57	-	-
13-06 WATER VALVE IMPROVEMENTS		94,903.76						94,903.76
17-15 VARIOUS WATER IMPROVEMENTS		8,492.37					8,492.37	
19-5 REPLACEMENT OF WATER METERS	50,000.00	92,627.70			78,628.64		13,999.06	
21-8 EXXON WELL TRANSMISSION AND REHAE	220,000.00	3,118,338.43			1,860,948.39		1,477,390.04	
20-10 WATER UTILITY VEHICLES	26,546.00					26,546.00		
PAGE TOTALS	296,546.00	10,973,693.83	-	-	1,939,577.03	7,685,877.57	1,499,881.47	94,903.76

### 52.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022	Expended	Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	296,546.00	10,973,693.83	-	-	1,939,577.03	7,685,877.57	1,499,881.47	94,903.76
PAGE TOTALS	296,546.00	10,973,693.83	-	-	1,939,577.03	7,685,877.57	1,499,881.47	94,903.76

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		2022 Expended		Expended	Other	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded		
PREVIOUS PAGE TOTALS	296,546.00	10,973,693.83	-	-	1,939,577.03	7,685,877.57	1,499,881.47	94,903.76		
PAGE TOTALS	296,546.00	10,973,693.83	-	_	1,939,577.03	7,685,877.57	1,499,881.47	94,903.76		

### 52.3

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	ember 31, 2022 Unfunded
PREVIOUS PAGE TOTALS	296,546.00	10,973,693.83	-	-	1,939,577.03	7,685,877.57	1,499,881.47	94,903.76
PAGE TOTALS	296,546.00	10,973,693.83	-	-	1,939,577.03	7,685,877.57	1,499,881.47	94,903.76

### 52.4

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	Balance - January 1, 2022  Funded Unfunded		2022 Authorizations	Expended	Other	Balance - Dece	mber 31, 2022 Unfunded
	r unded	Omanada	7141101124110110				1 dilaga	Omanada
PREVIOUS PAGE TOTALS	296,546.00	10,973,693.83	-	-	1,939,577.03	7,685,877.57	1,499,881.47	94,903.76
TOTALS	296,546.00	10,973,693.83	-	-	1,939,577.03	7,685,877.57	1,499,881.47	94,903.76

#### WATER UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	165,675.73
Received from 2022 Budget Appropriation	xxxxxxxxx	48,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	26,546.00
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	240,221.73	xxxxxxxx
	240,221.73	240,221.73

#### WATER UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

<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	334,451.25
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		1,451.20
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxx
Balance - December 31, 2022	335,902.45	xxxxxxxxx
	335,902.45	335,902.45

# POST CLOSING TRIAL BALANCE - POOL UTILITY FUND

### AS AT DECEMBER 31, 2022

#### **Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
	407.070.00	
Cash	107,973.63	
Investments		
Due from -Current	6,228.00	
Due from -Pool Capital	675.40	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 49)		
Deferred Charges (Sheet 48)	20,000,00	
2022 Emergency Resolution	30,000.00	
Cash Liabilities:		
Appropriation Reserves		30,194.63
Encumbrances Payable		
Accrued Interest on Bonds and Notes		
Due to -		
Subtotal - Cash Liabilities		30,194.63 "
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		114,682.40
Total	144,877.03	144,877.03

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
APITAL SECTION:		
int Duncanda Danda and Natara Authorizad		
st. Proceeds Bonds and Notes Authorized conds and Notes Authorized but Not Issued	xxxxxxxx	XXXXXXXXX -
	407.047.00	
CASH	195,645.32	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	1,360,687.45	
AUTHORIZED AND UNCOMPLETED	40,000.00	
PAGE TOTALS	1,596,332.77	

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,596,332.77	_
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
BONDS PAYABLE		_
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		19,919.00
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		1,352,470.00
RESERVE FOR DEFERRED AMORTIZATION		40,000.00
RESERVE FOR DEBT SERVICE		
DUE TO POOL OPERATING		675.40
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		116,961.0
CAPITAL FUND BALANCE		66,307.3
TOTALS	1,596,332.77	1,596,332.7

# 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

AS AT DECEMBER 31	, 2022	I
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	

### ANALYSIS OF POOL 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	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx
								-
								-
								-
	-	-	-	-	-	-	-	-

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

#### **SCHEDULE OF POOL 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	112,000.00	112,000.00	-
Membership Fees	106,200.00	104,064.00	(2,136.00)
Miscellaneous Revenue	37,464.00	74,874.10	37,410.10
Miscellaneous Revenue Not Anticipated			-
			<u>-</u>
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	255,664.00	290,938.10	35,274.10
Deficit (General Budget) **			
	255,664.00	290,938.10	35,274.10

<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		255,664.00
Added by N.J.S.A. 40A:4-87		
Emergency		30,000.00
Total Appropriations		285,664.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	285,664.00	
Deduct Expenditures:		
Paid or Charged	255,469.37	
Reserved	30,194.63	
Surplus (General Budget)**		
Total Expenditures	285,664.00	
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

#### **POOL UTILITY**

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

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	290,938.10	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		290,938.10
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	255,469.37	
Reserved	30,194.63	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in	285,664.00	
Above "Total Expenditures"		
Total Expenditures - As Adjusted		285,664.00
Excess		5,274.10
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2022 Operation		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	5,274.10	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		
(-1 )	<u>—1</u>	

#### **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 Pool Utility for 2021

2021 Appropriation Reserves Canceled in 2022	29,370.91	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		29,370.91

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

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

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	35,274.10
Unexpended Balances of Appropriations	xxxxxxxxx	
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	29,370.91
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	64,645.01	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	64,645.01	64,645.01

#### **OPERATING SURPLUS - POOL UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	162,037.39
Excess in Results of 2022 Operations	xxxxxxxxx	64,645.01
Amount Appropriated in the 2022 Budget - Cash	112,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	114,682.40	xxxxxxxx
	226,682.40	226,682.40

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

Cash		107,973.63
Investments		
Interfund Accounts Receivable		6,903.40
Subtotal		114,877.03
Deduct Cash Liabilities Marked with "C" on Trial Balance	30,194.63	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		84,682.40
Other Assets Pledged to Surplus:*		
Deferred Charges #	30,000.00	
Operating Deficit #		
Total Other Assets		30,000.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		114,682.40

<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 POOL UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2021		\$
Increased	by: Rents Levied		\$
Decreased			
	Collections	\$	
	Overpayments applied	\$	
	Transfer to Liens	\$	
	Other	\$	
			\$
Balance De	ecember 31, 2022		\$
	SCHEDULE OF POO	L UTILITY LI	ENS
Balance De	ecember 31, 2021		\$
Increased I	by:		
	Transfers from Accounts Receivable	\$	
	Penalties and Costs	\$	
	Other	\$	
			\$
Decreased			
	l by:		
		\$	
	by: Collections Other	\$ \$	
	Collections		
	Collections		\$

# DEFERRED CHARGES - MANDATORY CHARGES ONLY POOL UTILITY FUND

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

4	Caused By	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting <u>2022</u>	Balance as at <u>Dec. 31, 2022</u>
1.	Emergency Authorization - Municipal*	<b>.</b>	\$	\$\$	\$\$
2.		S	\$	\$	\$
3.		S	\$	\$	\$
4.		5	\$	\$	\$
5.		S	\$	\$	\$
	Deficit in Operations	S	\$	\$	\$
	Total Operating	S	\$	\$30,000.00	\$\$
6.		5	\$	\$	\$
7.		S	\$	\$\$	\$
	Total Capital	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

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

# heet 48a

#### UTILITY SPECIAL EMERGENCY

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

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

POOL UTILITY ASSESSMENT BONDS

	Debit Credit		2023 Debi	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx		1	
			1	
Paid		xxxxxxxx	]	
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Bond Maturities - Assessment Bonds			\$	
2023 Interest on Bonds		\$		
POOL UTILITY CAR	PITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
			_	
Outstanding - December 31, 2022	-	xxxxxxxxx	]	
	-	-		
2023 Bond Maturities - Capital Bonds			\$	
2023 Interest on Bonds		\$		
INTEREST ON BON	DS - POOL UT	ILITY BUDGET		
2023 Interest on Bonds (*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 DUI	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

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

#### **POOL UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXX		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
POOL UTILITY	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
INTEREST ON LOA	NS - POOL UT	ILITY BUDGET	
2023 Interest on Loans (*Items)			
Less: Interest Accrued to 12/31/2022 (Trial Balance			
Subtotal			
Add: Interest to be Accrued as of 12/31/2023		\$	
Required Appropriation 2023			\$ -

#### LIST OF BONDS ISSUED DURING 2022

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

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

#### **POOL UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXX		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
POOL UTILITY	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
INTEREST ON LOA	NS - POOL UT	ILITY BUDGET	
2023 Interest on Loans (*Items)			
Less: Interest Accrued to 12/31/2022 (Trial Balance			
Subtotal			
Add: Interest to be Accrued as of 12/31/2023		\$	
Required Appropriation 2023			\$ -

#### LIST OF BONDS ISSUED DURING 2022

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

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

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

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

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

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 - POOL 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 POOL UTILITY ASSESSMENT NOTES

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

	1		
Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget I	Requirements  For Interest/Fees
Total	-	-	-

Sheet 51a

# Sheet 52

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jal	nuary 1, 2022	2022		Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
22-5 POOL REPAIR AND IMPROVEMENTS			40,000.00		20,081.00		19,919.00	
Total 70000-	-	-	40,000.00	-	20,081.00	-	19,919.00	-

### 52.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	40,000.00	-	20,081.00	-	19,919.00	-
PAGE TOTALS	_	_	40,000.00	_	20,081.00	_	19,919.00	

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar			2022 E	Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations		Fu	Funded	Unfunded	
PREVIOUS PAGE TOTALS	-	-	40,000.00	-	20,081.00	-	19,919.00	-
PAGE TOTALS	_		40,000.00	_	20,081.00	-	19,919.00	-

### 52.3

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jai	nuary 1, 2022 Unfunded	2022 Authorizations	ll ll		Other	Balance - Dece Funded	Balance - December 31, 2022  Funded Unfunded	
PREVIOUS PAGE TOTALS	-	-	40,000.00	-	20,081.00	-	19,919.00	-	
PAGE TOTALS	_	_	40,000.00	-	20,081.00	-	19,919.00	-	

## Totals

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

IMPROVEMENTS Specify each authorization by purpose. Do	by purpose. Do 2022		Expended	Other	Balance - December 31, 2022			
not merely designate by a code number.	Funded	Unfunded	Authorizations		-		Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	40,000.00	-	20,081.00	-	19,919.00	-
		_						
TOTALS	_	_	40,000.00	_	20,081.00	_	19,919.00	-

### POOL UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	156,961.00
Received from 2023 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	40,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	116,961.00	xxxxxxxx
	156,961.00	156,961.00

### POOL 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 *	xxxxxxxxx	
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.

### POOL 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
22-5 Pool Repair & Improvements	40,000.00	,	40,000.00	
	40,000.00	-	40,000.00	-

### POOL UTILITY FUND STATEMENT OF CAPITAL SURPLUS

#### 2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	66,307.37
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	66,307.37	xxxxxxxxx
	66,307.37	66,307.37

## 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
01	4 004 500 45	
Cash	4,864,538.15	
Investments		
Due from -Sewer Capital	13,013.69	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	286,536.12	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		238,554.28
Encumbrances Payable		372,596.89
Accrued Interest on Bonds and Notes		6,562.50
Due to -Current		200.00
Accounts Payable		19,600.00
Prepaid Sewer Charges		679,122.11
Sewer Overpayments		1,320.03
Subtotal - Cash Liabilities	-	1,317,955.81 "
Reserve for Consumer Accounts and Lien Receivable		286,536.12
Fund Balance		3,559,596.03
Total	5,164,087.96	5,164,087.96

## 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	-
CASH	7,479,099.74	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	18,464,837.00	
AUTHORIZED AND UNCOMPLETED	4,279,000.00	
PAGE TOTALS	30,222,936.74	_

## 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	30,222,936.74	
BONDS PAYABLE		-
LOANS PAYABLE		510,451.4
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,456,354.6
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		318,879.
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		17,954,385.
RESERVE FOR DEFERRED AMORTIZATION		4,279,000.
RESERVE FOR DEBT SERVICE		
RESERVE FOR SEWER EXTENSIONS		3,510,436.
DUE TO SEWER OPERATING		13,013.
DOWN PAYMENTS ON IMPROVEMENTS		_
CAPITAL IMPROVEMENT FUND		1,643,533.
CAPITAL FUND BALANCE		536,882.
TOTALS	30,222,936.74	30,222,936.
TOTALO	00,222,000.74	00,222,000

## 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

AS AT DECEMBER	31, 2022	
Title of Account	Debit	Credit
CASH	49,544.58	
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	49,544.58	-

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

	Audit							
Title of Liability to which Cash	Balance		RECI	EIPTS				Balance
and Investments are Pledged	Dec. 31, 2021	Assessments	Operating				Disbursements	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
Assessment Bond Anticipation Note 133des.	AAAAAAAA	AAAAAAAA	AAAAAAAA	**********	AAAAAAAA	*********	AAAAAAAA	*********
	-							-
								-
								-
								_
Other Liebilities								
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	1,609,500.00	1,609,500.00	-
Rents	3,430,500.00	4,102,428.02	671,928.02
Miscellaneous Revenue	42,000.00	208,735.20	166,735.20
			-
			-
			-
Reserve for Debt Service			
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxxx
			-
Subtotal	5,082,000.00	5,920,663.22	838,663.22
Deficit (General Budget) **			-
	5,082,000.00	5,920,663.22	838,663.22

<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		5,082,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		5,082,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		5,082,000.00
Deduct Expenditures:		
Paid or Charged	4,843,445.72	
Reserved	238,554.28	
Surplus (General Budget)**		
Total Expenditures		5,082,000.00
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)")	5,920,663.22	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		5,920,663.22
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	4,843,445.72	
Reserved	238,554.28	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	5,082,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted	"	5,082,000.00
Excess		838,663.22
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	838,663.22	
(	333,333.22	
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	193,220.88	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		193,220.88

<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	838,663.22
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	193,220.88
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	1,031,884.10	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	1,031,884.10	1,031,884.10

### **OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	4,137,211.93
Excess in Results of 2022 Operations	xxxxxxxxx	1,031,884.10
Amount Appropriated in the 2022 Budget - Cash	1,609,500.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	3,559,596.03	xxxxxxxx
	5,169,096.03	5,169,096.03

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

Cash	4,864,538.15
Investments	
Interfund Accounts Receivable	13,013.69
Subtotal	4,877,551.84
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,317,955.81
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	3,559,596.03
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	3,559,596.03

<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		\$257,836.12
Increased by: User Charges Levied		\$4,339,863.22
Decreased by:		
Collections	\$ 3,792,279.12	
Overpayments applied	\$	
Transfer to Liens	\$	
Other	\$ 518,884.10	
		\$4,311,163.22
Balance December 31, 2022		\$ 286,536.12
SCHEDULE OF SEWER U	TILITY LIENS	
Balance December 31, 2021		\$
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	\$ -
Decreased by:		<u> </u>
Collections	\$	
Other	\$	
		\$
Balance December 31, 2022		\$ -

# 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)

	Caused By		Amount Dec. 31, 2021 per Audit Report	Amount in 2022 <u>Budget</u>	Amount Resulting <u>2022</u>		Balance as at Dec. 31, 2022
1.	Emergency Authorization -			_			<u> </u>
	Municipal*	\$_	\$		\$	\$.	
2.		_\$_	\$		\$	\$.	
3.		_\$_	\$		\$	\$	
4.		_\$_	\$		\$	\$	<u>-</u>
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

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

## heet 48a

### 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

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

### SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Deb	t Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	XXXXXXXXX			
10000	AAAAAAA			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	_	-		
2023 Bond Maturities - Assessment Bonds			\$	
2023 Interest on Bonds		\$		
SEWER UTILITY CA	PITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxxx			
Paid		xxxxxxxxx		
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	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	-
LIST OF BON	DS ISSUED DUI	RING 2022		
Purnose	2023 Maturity	Amount Issued	Date of	Interest

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

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

### SEWER UTILITY NJEIT LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	669,420.84	
Issued	xxxxxxxx		
Paid	158,969.41	xxxxxxxx	
Outstanding - December 31, 2022	510,451.43	xxxxxxxx	
	669,420.84	669,420.84	
2023 Loan Maturities			\$ 164,653.87
2023 Interest on Loans		\$ 13,125.00	
SEWER UTILIT	TY LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
INTEREST ON LOA	NS - SEWER UT	ILITY BUDGET	
2023 Interest on Loans (*Items)		\$ 13,125.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$ 6,562.50	
Subtotal		\$ 6,562.50	
Add: Interest to be Accrued as of 12/31/2023		\$ 6,562.50	
Required Appropriation 2023			\$ 13,125.00

### LIST OF BONDS ISSUED DURING 2022

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

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

### SEWER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		XXXXXXXXX	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
SEWER UTILIT	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
INTEREST ON LOAD	NS - SEWER UT	TILITY BUDGET	10
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 BONDS ISSUED DURING 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	Date of Maturity	Rate of Interest	2023  For Principal For Interest		Interest Computed to (Insert Date)
			Dec. 31, 2022					
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 Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest **	Interest Computed to (Insert Date)
			300.01, 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 SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget I	Requirements  For Interest/Fees	
T. (1)				
Total	-	-	-	

Sheet 51a

# Sheet 52

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

IMPROVEMENTS Specify each authorization by purpose. Do	orization by purpose. Do 2022 Expend	Expended	Other	Balance - December 31, 2022				
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
17-14 Sludge Dombs, CCTV Inspection and Investi	259,000.00	916,000.00				1,175,000.00	-	-
19-11 Various Sewer Improvements	280,156.47				93,809.04		186,347.43	
#21-10 Various Sewer Improvements	1,362,007.22				92,000.00		1,270,007.22	
Total	1,901,163.69	916,000.00	-	-	185,809.04	1,175,000.00	1,456,354.65	-

### 52.1

### 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
PAGE TOTALS	1,901,163.69	916,000.00	-	-	185,809.04	1,175,000.00	1,456,354.65	-
2								
PAGE TOTALS	1,901,163.69	916,000.00	-	-	185,809.04	1,175,000.00	1,456,354.65	-

### 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
PAGE TOTALS	1,901,163.69	916,000.00	-	-	185,809.04	1,175,000.00	1,456,354.65	-
2								
PAGE TOTALS	1,901,163.69	916,000.00	-	-	185,809.04	1,175,000.00	1,456,354.65	-

### 52.3

### 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	mber 31, 2022 Unfunded
PAGE TOTALS	1,901,163.69	916,000.00	_	_	185,809.04	1,175,000.00	1,456,354.65	
	,,	.,	_			, -,	, ,	
PAGE TOTALS	1,901,163.69	916,000.00	-	-	185,809.04	1,175,000.00	1,456,354.65	-

## 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
PAGE TOTALS	1,901,163.69	916,000.00	-	-	185,809.04	1,175,000.00	1,456,354.65	-
0								
PAGE TOTALS	1,901,163.69	916,000.00	-	-	185,809.04	1,175,000.00	1,456,354.65	-

### **SEWER UTILITY CAPITAL FUND**

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	643,533.35
Received from FALSE Budget Appropriation	xxxxxxxxx	1,000,000.00
	xxxxxxxxx	
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	1,643,533.35	xxxxxxxx
	1,643,533.35	1,643,533.35

### SEWER 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 *	xxxxxxxxx	
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.

### **SEWER 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
	-	-	-	

### SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	48,882.25
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	488,000.00
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxx
Balance - December 31, 2022	536,882.25	xxxxxxxxx
	536,882.25	536,882.25