ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 2,139 NET VALUATION TAXABLE 2022 251,755,700 MUNICODE 1522

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

ANNIJAL FINANCIAL STATEMENT REQUIRED TO BE FILED LINDER NEW JERSEY STATLITES

ANNOTATED	40A:5-12	, AS AME	NDED, CO	MBINED WITH IN	NFORMATIO	N REQUIRED	PRIOR TO
ВС	ROUGH		of	PINE BEAC	н	, County of	OCEAN
			DO N	NOT USE THESE S	PACES		
		Date		Exa	mined By:		
	1				Prelir	minary Check	
	2				E	Examined	
other detailed a	nalysis.			rted upon demand k otroller, Auditor or Re	Signature Title	wmkorecky(
I hereby certify th (which I have not exact copy of the are correct, that r	nat I am respo prepared) original on f no transfers I ther certify th	onsible for fil [eliminate e ile with the c have been m at this stater	ling this verificenel and elerk of the go nade to or fror	ed Annual Financial S information required verning body, that all m emergency approp ct insofar as I can det	Statement, also included h calculations, e: riations and all	erein and that this xtensions and addi statements contain	Statement is an tions hed herein
statements anne. December 31, 20 to the veracity of	# N-(IE BEACH xed hereto as 22, complete required info	0756 nd made a pely in compliant or include the complete	ance with N.J uded herein, ı	e true statements of the LS.A. 40A:5-12, as an needed prior to certific of December 31, 202	BOROUGH OCEAN ne financial con mended. I also cation by the D	dition of the Local	urance as
Sig	nature	pinebeachfin	ance@comcas	t.net			
Title	9	CFO					
	Iress		sylvania Ave				
	ne Number	,		732-349-6425			
Fax	Number			732-240-0533			

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 **PINE BEACH** 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:

		Warren M. Korecky
		(Registered Municipal Accountant)
		Suplee, Clooney & Company
		(Firm Name)
	Į	308 East Broad Street
		(Address)
Certified by me		Westfield, NJ 07090
		(Address)
this 9th day February	, 2023	
		908-789-9300 (Dhara Nurshar)
		(Phone Number)
		908-789-8535
		(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	ON OF QUALIFYING MUNICIPALITY				
1.	The outstanding indeb	otedness of the previous fiscal year is not in excess of 3.5%;				
2.	All emergencies approappropriations;	All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;				
3.	The tax collection rate	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.		edural deficiencies" noted by the registered municipal 1a of the Annual Financial Statement; and				
6.	There was no operati	ing deficit for the previous fiscal year.				
7.	The municipality did n years.	not conduct an accelerated tax sale for less than 3 consecutive				
8.	The municipality did not plan to conduct on	not conduct a tax levy sale the previous fiscal year and does ne in the current year.				
9.	The current year budg	get does not contain a Levy or Appropriation "CAP" waiver.				
10.	The municipality has not applied for Transitional Aid for 2023.					
11. The municipality did not adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).						
above ci		s municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance				
Municip	pality:	BOROUGH OF PINE BEACH				
Chief Fi	nancial Officer:	N/A				
Signatu	re:					
Certifica	ate #:					
Date:						
	CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY				
	of the crite	s municipality does not meet item(s) eria above and therefore does not qualify for local				
examina	ation of its Budget in accor	rdance with N.J.A.C. 5:30-7.5.				
Municip	pality:	BOROUGH OF PINE BEACH				
Chief Fi	nancial Officer:	N/A				

Signature:

Date:

Certificate #:

	21-6001010			
	Fed I.D. #			
E	BOROUGH OF PINE BEACH			
	Municipality			
	OCEAN			
	OCEAN County			
	•	deral and State Fina Expenditures of Awa		
		Fiscal Year Ending:	December 31, 2022	
	(1) Federal programs	(2)	(3)	
	Expended	State	Other Federal	
	(administered by the state)	Programs Expended	Programs Expended	
TOTAL	\$	\$25,064.20	\$	
			by Title 2 U.S. Code of Feder ements) and OMB 15-08.	al Regulations
		Single Audit		
		Program Specific	Audit	
		x Financial Stateme	ent Audit Performed in Accord t Auditing Standards (Yellow	
Note:	All local governments, who are recipreport the total amount of federal arrequired to comply with Title 2 U.S. Guidance) and OMB 15-08. The sind beginning with Fiscal Year ending a Federal Regulations (CFR) (Uniform	nd state funds expended of Code of Federal Regulatingle audit threshold has beafter 1/1/15. Expenditures	during its fiscal year and the tons (CFR) OMB 15-08. (Univen been increased to \$750,	ype of audit form 000
(1)	Report expenditures from federal pass-through funds can be (CFDA) number reported in the Sta	identified by the Catalog	of Federal Domestic Assistar	
(2)	Report expenditures from state propass-through entities. Exclude state are no compliance requirements.	ite aid (I.e., CMPTRA, En		
(3)	Report expenditures from federal profession of the from entities other than state govern	-	from the federal government	or indirectly
	pinebeachfinance@comcast.net		2/9/2023	
	Signature of Chief Financial Officer		Date	

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

tility owned an	d operated by the	BOROUGH	of	PINE BEACH
ounty of	OCEAN	during the year 2022 and the	hat sheets	40 to 68 are unnecessary.
I have the	refore removed from	this statement the sheets perta	ining only	to utilities.
		Name		N/A
		Title		
(This mus	t be signed by the Ch	nief Financial Officer, Comptroll	er, Auditor	or Registered
unicipal Accou	untant.)			
MIIN	ICIPAI CERTIFI	CATION OF TAYARLE PR	OPERTY	AS OF OCTOBER 1, 202
WICH	ICH AL CERTIFIC	CATION OF TAXABLE IF	COLEKII	AS OF OCTOBER 1, 202
Cert	tification is hereby ma	ade that the Net Valuation Taxa	ble of prop	erty liable to taxation for
the tax ye	ar 2023 and filed with	the County Board of Taxation	on January	y 10, 2023 in accordance
with the re	equirement of N.J.S.A	a. 54:4-35, was in the amount of	f \$	383,008,700.0
			pineb	peachassessor@comcast.net
			SIGN	ATURE OF TAX ASSESSOR
			ВО	ROUGH OF PINE BEACH
				MUNICIPALITY
				OCEAN

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		1,627,846.33	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIO	OR CITIZENS	762.71	-
CHANGE FUND		150.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	1,309.18		
CURRENT	56,942.60		
SUBTOTAL		58,251.78	
TAX TITLE LIENS RECEIVABLE		-	
PROPERTY ACQUIRED FOR TAXES		13,587.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		3,265.00	
DEFERRED CHARGES:			
EMERGENCY		50,000.00	
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		1,753,862.82	-

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	1,753,862.82	-
APPROPRIATION RESERVES		364,852.56
ENCUMBRANCES PAYABLE		81,673.90
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		47,080.77
RESERVE FOR OUTSIDE LIENS		1,784.92
RESERVE FOR CENTENNIAL EVENT		3,700.00
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
DUE STATE AND FEDERAL GRANT FUND		168,455.68
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		107,018.72
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		5,862.61
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR MUNICIPAL RELIEF FUND		10,806.96
PAGE TOTAL	1,753,862.82	791,236.12
(Do not around add addition	and observatory	

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		1,753,862.82	791,236.12	
	SUBTOTAL	1,753,862.82	791,236.12	" <i>C</i>
	COBTOTAL	1,700,002.02	701,200.12	•
			75 102 79	
RESERVE FOR RECEIVABLES DEFERRED SCHOOL TAX		-	75,103.78	
DEFERRED SCHOOL TAX PAYABLE		_		
FUND BALANCE		1	887,522.92	
			33.,022.02	
	TOTALS	1,753,862.82	1,753,862.82	

(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
CASH	9,792.21	
RESERVE FOR PUBLIC ASSISTANCE		9,792.21
TEOLITY FOR TODAY TO THE TOTAL		0,7 02.21
TOTALS	9,792.21	9,792.21

^{*}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	-	
GRANTS RECEIVABLE	69,000.00	
DUE FROM/TO CURRENT FUND	168,455.68	
	100,100,00	
ENCUMBRANCES PAYABLE		2,786.02
APPROPRIATED RESERVES		105,304.95
UNAPPROPRIATED RESERVES		129,364.71
TOTALS	237,455.68	237,455.68
(Do not crowd - add addition		

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	2,290.49	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		2,290.49
FUND TOTALS	2,290.49	2,290.49
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS		-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	_	
51.5.		
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS (Do not around, add addition	-	-

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

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS	407.550.44	
CASH	407,550.44	
RESERVE FOR VARIOUS TRUST RESERVES		407,550.44
REGERVET ON VARIOUS TROOT REGERVES		407,300.44
OTHER TRUST FUNDS PAGE TOTAL	407,550.44	407,550.44

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	407,550.44	407,550.44
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add ad	407,550.44	407,550.44

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	407,550.44	407,550.44
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add ad	407,550.44	407,550.44

SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2021

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
Vista Park Deposit	200.00			200.00
COAH	152,452.23	19,907.19	120.75	172,238.67
Police Forfeiture Money	496.00			496.00
Accumulated Sick Leave	4,076.04	2,000.00		6,076.04
Developers Escrow Deposits	12,634.20	3.10	3.10	12,634.20
Municipal Alliance	495.18			495.18
Parking Offense Adjudication Act	91.24			91.24
Planning Board Escrow Deposits	28,994.85	14,100.00	10,561.25	32,533.60
Zoning Escrow Deposits	1,325.00	4,500.00	2,668.00	3,157.00
Tax Sale Premiums	100.00	137,900.00		138,000.00
Walling Field Deposits	600.00			600.00
Police Off Duty	38,249.50	73,320.00	84,390.00	27,179.50
Police Donations		1,000.00		1,000.00
Marriage Licenses Due State	(25.00)	25.00		-
Performance Bonds	9,305.70			9,305.70
Public Defender Fees	611.00	598.00	200.00	1,009.00
Inspection Fees	203.31	1,000.00	265.50	937.81
Street Vacations	801.50	1,250.00	455.00	1,596.50
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PAGE TOTAL	\$ 250,610.75 \$	255,603.29 \$	98,663.60 \$	407,550.44

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Balance

Amount Dec. 31, 2021 per Audit

<u>Purpose</u>	per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	as at Dec. 31, 2022
PREVIOUS PAGE TOTAL	250,610.75	255,603.29	98,663.60	407,550.44
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PAGE TOTAL	\$\$	255,603.29 \$	98,663.60 \$	407,550.44

sheet 7

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

Title of Liability to which Cash	Audit Balance		RECI	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	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

^{*}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	678,981.65	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	678,981.65
CASH	577,554.12	
- CAGIT	077,004.12	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	550,358.77	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	1,568,554.79	
UNFUNDED	2,295,212.15	
DUE TO -		
PAGE TOTALS	5,670,661.48	678,981.65

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
REVIOUS PAGE TOTALS	5,670,661.48	678,981.65
	3,513,551116	
_		
_		
BOND ANTICIPATION NOTES PAYABLE		1,616,250.00
GENERAL SERIAL BONDS		323,782.82
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		1,244,771.97
CAPITAL LEASES PAYABLE		
RESERVE FOR PRELIMINARY COSTS		5,388.74
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR GRANTS RECEIVABLE		76,980.50
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		219,533.6
UNFUNDED		1,082,469.6
ENCUMBRANCES PAYABLE		297,200.72
RESERVE TO PAY BANS		29,623.12
CAPITAL IMPROVEMENT FUND		67,061.2
DOWN PAYMENTS ON IMPROVEMENTS		- , , , , , , , , , , , , , , , , , , ,
CAPITAL FUND BALANCE		28,617.4
	5,670,661.48	5,670,661.4

CASH RECONCILIATION DECEMBER 31, 2022

	Casł	า	Less Checks	Cash Book Balance	
	*On Hand	On Deposit	Outstanding		
Current	7,911.64	1,943,709.75	323,775.06	1,627,846.33	
Grant Fund	·			-	
Trust - Animal Control		2,297.69	7.20	2,290.49	
Trust - Assessment		·		-	
Trust - Municipal Open Space				-	
Trust - LOSAP				_	
Trust - CDBG				_	
Trust - Other	1,000.00	406,553.54	3.10	407,550.44	
Trust - Arts and Culture	,	,		-	
General Capital		577,554.12		577,554.12	
Public Assistance		9,792.21		9,792.21	
UTILITIES:		,		,	
Water	25.00	416,223.37		416,248.37	
Sewer	25.00	368,775.74	1,165.04	367,635.70	
Water Capital		867,928.54		867,928.54	
Sewer Capital		62,952.78		62,952.78	
				-	
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Total	8,961.64	4,655,787.74	324,950.40	4,339,798.98	

^{*} 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:	pinebeachfinance@comcast.net	Title:	CFO	

^{**} 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"

TD Bank 0036691518	867,928.54
TD Bank 0036691488	416,223.37
TD Bank 0036691496	368,775.74
TD Bank 0036691534	62,952.78
TD Bank - Animal Control Acct 1526	2,297.69
TD Bank - Claims Acct 1410	385,124.38
TD Bank - COAH Acct 4538	172,238.67
TD Bank Developers Escrow Acct 8365	505.47
TD Bank Developers Escrow Acct 9830	9,230.48
TD Bank Developers Escrow Acct 0037	2,901.35
TD Bank - General Acct 1585	1,558,585.37
TD Bank - General Capital Acct 1542	577,554.12
TD Bank - Municipal Alliance Acct 1437	495.18
TD Bank - Planning Escrow Deposits Acct 1445	221,182.39
TD Bank - Public Assistance I Acct 1453	9,792.21
PAGE TOTAL	4,655,787.74

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	4,655,787.74
TOTAL PAGE	4,655,787.74

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
Municipal Alliance on Alcoholism and Drug Abuse						-
FY18	8,939.85				8,939.85	-
FY20	6,275.92				6,275.92	-
Hazardous Discharge Waste Grant	9,975.50				9,975.50	-
Office Of Emergency Mangement Grant- 966 Funds -2020	7.00				7.00	-
Clean Communities Program		5,754.24	5,754.24			-
Distracted Driving Crackdown		7,000.00	7,000.00			-
Drive Sober Get Pulled Over	6,000.00		6,000.00			-
Body Armor Fund		645.25	645.25			-
Community Development Block Grant	34,825.00	35,000.00			825.00	69,000.00
Ocean County Tourism Grant	500.00				500.00	-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	66,523.27	48,399.49	19,399.49	-	26,523.27	69,000.00

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	66,523.27	48,399.49	19,399.49	-	26,523.27	69,000.00
						-
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						-
PAGE TOTALS	66,523.27	48,399.49	19,399.49	-	26,523.27	69,000.00

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

	KAL AND STATE	GIMITID	ALCEI VIIDE	il (cont u)		
Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	66,523.27	48,399.49	19,399.49	-	26,523.27	69,000.00
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TOTALS	66,523.27	48,399.49	19,399.49	-	26,523.27	69,000.00

Totals

			TE GRANT			1	
0	Dalassa	Transferred		5	Other	0	Dalassa
Grant	Balance Jan. 1, 2022	Budget App Budget	Appropriation	Expended	Other	Cancelled	Balance Dec. 31, 2022
	Jan. 1, 2022	Budget	By 40A:4-87				Dec. 31, 2022
Municipal Alliance - FY20							-
State Share	5,734.00					5,734.00	-
Match	365.98					365.98	<u>-</u>
Recycling Tonnage Grant	36,779.59			5,982.92			30,796.67
Drive Sober Get Pulled Over	2,880.00			2,880.00			_
Distracted Driving Crackdown		7,000.00		7,000.00			_
Clean Communities Program	6,146.01		5,754.24	7,037.22			4,863.03
Body Armor Replacement Fund	2,164.06	645.25		2,164.06			645.25
Haz. Dischg Site Remediation Fund	40,464.38					40,464.38	-
Office Of Emergency Management- 966 Funds	7.00					7.00	-
Community Development Block Grant	34,825.00		35,000.00			825.00	69,000.00
Sustainable NJ Small Grant	418.70					418.70	-
Ocean Co. Recycling Mini Grant	2,794.14					2,794.14	-
Ocean County Tourism Grant	500.00					500.00	-
Prosecutor Accreditation Program	6,725.00					6,725.00	-
							-
							-
							-
							-
PAGE TOTALS	139,803.86	7,645.25	40,754.24	25,064.20		57,834.20	105,304.95

Sheet

Grant	Balance Jan. 1, 2022	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	139,803.86	7,645.25	40,754.24	25,064.20	-	57,834.20	105,304.95
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PAGE TOTALS	139,803.86	7,645.25	40,754.24	25,064.20	-	57,834.20	105,304.95

		D MIND SIM		~			
Grant	Balance Jan. 1, 2022	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	139,803.86	7,645.25	40,754.24	25,064.20	-	57,834.20	105,304.95
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PAGE TOTALS	139,803.86	7,645.25	40,754.24	25,064.20	-	57,834.20	105,304.95

			TE GMM11				
Grant	Balance Jan. 1, 2022	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	139,803.86	7,645.25	40,754.24	25,064.20	-	57,834.20	105,304.95
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TOTALS	139,803.86	7,645.25	40,754.24	25,064.20	-	57,834.20	105,304.95

Totals

Grant	Ralanco	Transferred fr Balance Budget Appro		Received	Other	Balance
Grant	Jan. 1, 2022	Budget Ap	Appropriation By 40A:4-87	Received	Other	Dec. 31, 2022
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
APR Funds	114,298.06			114,298.06	(100,000.00)	128,596.12
Body Armor Replacement Fund				768.59		768.59
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	114,298.06	-	-	115,066.65	(100,000.00)	129,364.71

Totals

*LOCAL DISTRICT SCHOOL TAX

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

[#] Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	83,620.83
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	3,034,312.00
Levy Calendar Year 2022	xxxxxxxxxx	
Paid	3,010,914.11	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	107,018.72	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
# Must include unpaid requisitions.	3,117,932.83	3,117,932.83

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	2,937.35
2022 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	1,061,527.35
County Library	xxxxxxxxxx	104,475.60
County Health	xxxxxxxxxx	55,166.59
County Open Space Preservation	xxxxxxxxxx	39,558.60
Due County for Added and Omitted Taxes	xxxxxxxxxx	5,762.61
Paid	1,263,565.49	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	5,862.61	xxxxxxxxx
	1,269,428.10	1,269,428.10

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	350,000.00	350,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	364,932.50	437,314.79	72,382.29
Added by N.J.S.A. 40A:4-87 (List on 17a)	40,754.24	40,754.24	
			-
			-
Total Miscellaneous Revenue Anticipated	405,686.74	478,069.03	72,382.29
Receipts from Delinquent Taxes	50,000.00	56,224.82	6,224.82
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	2,281,102.75	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	2,281,102.75	2,347,913.03	66,810.28
	3,086,789.49	3,232,206.88	145,417.39

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	6,548,715.78
Amount to be Raised by Taxation	xxxxxxxxx	xxxxxxxx
Local District School Tax	-	xxxxxxxx
Regional School Tax	3,034,312.00	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	1,260,728.14	xxxxxxxx
Due County for Added and Omitted Taxes	5,762.61	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	100,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	2,347,913.03	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	6,648,715.78	6,648,715.78

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
	5.754.04	5 754 04	
lean Communities	5,754.24	5,754.24	-
ommunity Development Block Grant	35,000.00	35,000.00	
		-	
		-	-
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I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:	pinebeachfinance@comcast.net
	Sheet 17a

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	40,754.24	40,754.24	-
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TOTALS	40,754.24	40,754.24	

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:	
	Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		3,046,035.25
2022 Budget - Added by N.J.S.A. 40A:4-87		40,754.24
Appropriated for 2022 (Budget Statement Item 9)		3,086,789.49
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		50,000.00
Total General Appropriations (Budget Statement Item 9)		3,136,789.49
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		3,136,789.49
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	2,671,566.20	
Paid or Charged - Reserve for Uncollected Taxes	100,000.00	
Reserved 364,852.56		
Total Expenditures		3,136,418.76
Unexpended Balances Canceled (see footnote)		370.73

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	72,382.29
Delinquent Tax Collections	xxxxxxxxx	6,224.82
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	66,810.28
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxx	370.73
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	118,238.37
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	_
Payments in Lieu of Taxes on Real Property	xxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxxx	234,379.56
Prior Years Interfunds Returned in 2022	xxxxxxxxx	
Cancel Reserve for Insurance Damages		467.83
Cancel Grants Receivable and Appropirated		31,310.93
ourser Grants Receivable and Appropriated		01,010.00
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		xxxxxxxx
-		
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	_
Surplus Balance - To Surplus (Sheet 21)	530,184.81	xxxxxxxx
<u> </u>	530,184.81	530,184.81

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Other Fees and Permits	4,767.20
Ramp Permits	10,050.00
Parking Permits	3,585.00
Police Outside Overtime Administrative fee	12,625.00
Trash Can Lease	3,025.00
Metal Recycling	1,815.60
County Recycling	2,431.87
Tow Yard	5,360.00
Housing Inspection	4,270.00
Sale of Municipal Assets	34,157.32
Miscellaneous	36,151.38
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	118,238.37

SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	707,338.11
2.	xxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxx	530,184.81
4. Amount Appropriated in the 2022 Budget - Cash	350,000.00	xxxxxxxx
 Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services 	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	887,522.92	xxxxxxxx
	1,237,522.92	1,237,522.92

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

Cash		1,627,846.33
Investments		
Change Fund		150.00
Sub Total		1,627,996.33
Deduct Cash Liabilities Marked with "C" on Trial Balance		791,236.12
Cash Surplus		836,760.21
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	762.71	
Deferred Charges #	50,000.00	
Cash Deficit #		
Total Other Assets		50,762.71
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSI	ETS"	887,522.92

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

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

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2022 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #				\$	6,578,376.85
	or (Abstract of Ratables)				\$	
2.	Amount of Levy - Special District Taxes				\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.				\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.				\$	30,017.15
5b.	Subtotal 2022 Levy \$ Reductions Due to Tax Appeals** \$ Total 2022 Tax Levy	6,608,394.00			\$	6,608,394.00
6.	Transferred to Tax Title Liens				\$	
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	2,735.62
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2021		\$	66,663.34		
	In 2022*		\$	6,463,052.44		
	Homestead Benefit Credit		\$			
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed		\$	19,000.00	-	
	Total To Line 14		\$	6,548,715.78	=	
11.	Total Credits				\$	6,551,451.40
12.	Amount Outstanding December 31, 2022				\$	56,942.60
13.	Percentage of Cash Collections to Total 2022 Let (Item 10 divided by Item 5c) is 99.09%	evy,				
<u>Note</u>	e: If municipality conducted Accelerated Tax	Sale or Tax Levy Sa	le ch	eck here aı	_d coi	mplete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:					
	Total of Line 10 Less: Reserve for Tax Appeals Pending		\$	6,548,715.78		
	State Division of Tax Appeals To Current Taxes Realized in Cash (Sheet 17)		\$ \$	6,548,715.78		
Note A:	In showing the above percentage the following should Where Item 5 shows \$1,500,000.00, and Item 10 should the percentage represented by the cash collections we	ows \$1,049,977.50,				

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include

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

\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to

Senior Citizens and Veterans Deductions.

^{*} Include overpayments applied as part of 2022 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2022

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	6,548,715.78
LESS: Proceeds from Accelerated Tax Sale		
Net Cash Collected	\$_	6,548,715.78
Line 5c (sheet 22) Total 2022 Tax Levy	\$_	6,608,394.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.10%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	6,548,715.78
LESS: Proceeds from Tax Levy Sale (excluding premium)		
Net Cash Collected	\$_	6,548,715.78
Line 5c (sheet 22) Total 2022 Tax Levy	\$_	6,608,394.00
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.10%

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

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxx	xxxxxxxx
Due From State of New Jersey	1,262.71	xxxxxxxx
Due To State of New Jersey	xxxxxxxxx	
2. Senior Citizens Deductions Per Tax Billings	3,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	15,250.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	750.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxx	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxxx	
9. Received in Cash from State	xxxxxxxx	19,500.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	762.71
Due To State of New Jersey		xxxxxxxx
	20,262.71	20,262.71

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

Line 2	3,000.00
Line 3	15,250.00
Line 4	750.00
Sub - Total	19,000.00
Less: Line 7	
To Item 10, Sheet 22	19,000.00

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

		Debit	Credit
Balance - January 1, 2022		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	
Cash Paid to Appellants (Including 5% Interest from Date	e of Payment)		xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest	t)		xxxxxxxx
Balance - December 31, 2022		-	xxxxxxxx
Taxes Pending Appeals*		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation)	-	-
Appeals Not Adjusted by December 31, 2022			

Signature of Tax	Collector
ŭ	
License #	Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit	
1. Balance - January 1, 2022	56,224.82	xxxxxxxx	
A. Taxes	56,224.82	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
4. Added Taxes		1,309.18	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)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxx	57,534.00
8. Totals		57,534.00	57,534.00
9. Balance Brought Down		57,534.00	xxxxxxxx
10. Collected:		xxxxxxxx	56,224.82
A. Taxes	56,224.82	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxx	xxxxxxxx
11. Interest and Costs - 2022 Tax Sale			xxxxxxxx
12. 2022 Taxes Transferred to Liens		xxxxxxxx	
13. 2022 Taxes	56,942.60	xxxxxxxx	
14. Balance - December 31, 2022		xxxxxxxx	58,251.78
A. Taxes	58,251.78	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	-	xxxxxxxx	xxxxxxxx
15. Totals		114,476.60	114,476.60

16.	Percentage of Cash Collections to Adjusted Amount Outstanding	g
	(Item No. 10 divided by Item No. 9) is 97.72%	
17.	17. Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2023.	and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Ba	alance - January 1, 2022	13,587.00	xxxxxxxx
2. Fc	preclosed or Deeded in 2022	xxxxxxxx	xxxxxxxx
3.	Tax Title Liens	-	xxxxxxxx
4.	Taxes Receivable	-	xxxxxxxx
5A.			xxxxxxxx
5B.		xxxxxxxxx	
6.	Adjustment to Assessed Valuation		xxxxxxxx
7.	Adjustment to Assessed Valuation	xxxxxxxx	
8. Sa	ales	xxxxxxxx	xxxxxxxx
9.	Cash *	xxxxxxxx	
10.	Contract	xxxxxxxx	
11.	Mortgage	xxxxxxxx	
12.	Loss on Sales	xxxxxxxx	
13.	Gain on Sales		xxxxxxxx
14. Ba	alance - December 31, 2022	xxxxxxxx	13,587.00
		13,587.00	13,587.00

CONTRACT SALES

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

MORTGAGE SALES

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

\$		-
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.)

Caused By	Amount Dec. 31, 202 per Audit <u>Report</u>	1	Amount in 2022 <u>Budget</u>		Amount Resulting from 2022		Balance as at Dec. 31, 2022
Emergency Authorization -				•			
Municipal*	\$	\$_		\$	50,000.00	_\$_	50,000.00
Emergency Authorization -							
Schools	\$	\$_		\$		\$_	-
Overexpenditure of Appropriations	\$	\$		\$		\$	<u>-</u>
	\$\$	_\$		\$		\$	
	\$	\$		\$		\$_	
	_\$	_\$		\$		\$	
	\$\$	\$		\$		\$_	
	\$\$	_\$		\$		\$	
	\$	\$_		\$		\$_	
TOTAL DEFERRED CHARGES	_\$	_\$_	-	\$	50,000.00	\$_	50,000.00

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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	20	CED IN 22	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

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

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

Date	Purpose	Amount	Not Less Than	Balance	REDUC 20	22	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

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

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

GENERAL CAPITAL BONDS

	Debit	Credit	2023 Debt Service
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	384,039.93	
Issued	xxxxxxxx		
Paid	60,257.11	xxxxxxxx	
Outstanding - December 31, 2022	323,782.82	xxxxxxxx	
	384,039.93	384,039.93	
2023 Bond Maturities - General Capital Bonds			\$ 62,001.28
2023 Interest on Bonds*		\$ 7,997.44	
Outstanding - January 1, 2022			
Outstanding - January 1, 2022	xxxxxxxxx		
Issued Paid	XXXXXXXXX	xxxxxxxx	
raiu		******	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds	\$		
2023 Interest on Bonds*			
Total "Interest on Bonds - Debt Service" (*Items)	\$ 7,997.44		

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

GREEN ACRES LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	810,143.75	
Issued	xxxxxxxx		
Paid	109,225.43	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	700,918.32	xxxxxxxx	
	810,143.75	810,143.75	
2023 Loan Maturities	\$ 111,420.85		
2023 Interest on Loans	\$ 13,463.94		
Total 2023 Debt Service for Green Acres Loan	\$ 124,884.79		
USDA LO	AN		
Outstanding - January 1, 2022	xxxxxxxxx	552,750.56	
Issued	xxxxxxxx		
Paid	8,896.91	xxxxxxxx	
Outstanding - December 31, 2022	543,853.65	xxxxxxxx	
	552,750.56	552,750.56	
2023 Loan Maturities			\$ 9,211.02
2023 Interest on Loans	\$ 18,954.98		
Total 2023 Debt Service for USDA Loan			\$ 28,166.00

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		11
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities	\$		
2023 Interest on Loans	\$		
Total 2023 Debt Service for Loan			\$ -
LOAN	1		
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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			1
Outstanding - December 31, 2022	-	xxxxxxxx	
2023 Loan Maturities	-	-	\$
2023 Interest on Loans Total 2023 Debt Service for Loan			\$ \$ -
	OAN		<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 24, 2022			
Outstanding - December 31, 2022	-	XXXXXXXXX	1
2023 Bond Maturities - Term Bonds	-	\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL SE	ERIAL BONDS		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Interest on Bonds		\$	
2023 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Servi	ce" (*Items)		\$ -

LIST OF BONDS ISSUED DURING 2022

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

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2022	2023 Interest Requirement
1.	Emergency Notes	\$ \$	
2.	Special Emergency Notes	\$ \$	
3.	Tax Anticipation Notes	\$ \$	
4.	Interest on Unpaid State & County Taxes	\$ \$	
5.		\$ \$	
6.		\$ \$	

Sheet 33

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 F	Requirements For Interest**	Interest Computed to (Insert Date)
13-10 Various Capital Improvements	915,000.00	11/6/2014	364,000.00	10/26/23	4.3000%	33,200.00	15,652.00	10/26/23
14-09 Various Capital Improvements	310,000.00	11/6/2014	64,000.00	10/26/23	4.3000%	25,493.00	2,752.00	10/26/23
17-08 Acquisition of Trucks and Refuse Container	305,000.00	11/5/2015	180,000.00	10/26/23	4.3000%	33,889.00	7,740.00	10/26/23
18-02 Improvements to Riverside Drive from Hillsi	355,000.00	11/1/2018	157,000.00	10/26/23	4.3000%	9,103.00	6,751.00	10/26/23
19-06 Various Capital Improvements	162,750.00	10/31/2019	147,750.00	10/26/23	4.3000%	9,653.00	6,353.25	10/26/23
20-08 Purchase of Equipment and the New Jersey	365,500.00	10/29/2020	345,500.00	10/26/23	4.3000%	12,603.00	14,856.50	10/26/23
21-06 Reconstruction of Cedar/Monmouth Ave & A	188,000.00	10/28/2021	188,000.00	10/26/23	4.3000%		8,084.00	10/26/23
22-04 Various Capital Improvements	170,000.00	10/27/2022	170,000.00	10/26/23	4.3000%		7,310.00	10/26/23
Page Totals	2,771,250.00		1,616,250.00			123,941.00	69,498.75	

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)

^{*&}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.

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget F	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	2,771,250.00		1,616,250.00			123,941.00	69,498.75	
,								
PAGE TOTALS	2,771,250.00		1,616,250.00			123,941.00	69,498.75	

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)

^{*&}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.

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget F	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	2,771,250.00		1,616,250.00			123,941.00	69,498.75	
PAGE TOTALS	2,771,250.00		1,616,250.00			123,941.00	69,498.75	

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)

^{*&}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.

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

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.									
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.

^{**}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 - Jan	Balance - January 1, 2022		Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
01-05 Acq of Land/Rights in Land to implement								
the Storm Water/Water Quality Management Plan	5,000.00	32,900.00					5,000.00	32,900.00
02-09 Improvement of Real Property (Supplemental)	38,048.13						38,048.13	
05-07 Develpoment of Vista Park Along Waterfront		7,000.00						7,000.00
06-09 Various Capital Improvements	13,679.48	66,500.00					13,679.48	66,500.00
07-02 Various Capital Improvements		136,149.53						136,149.53
08-07 Various Capital Improvements		20,050.00						20,050.00
09-02 Various Capital Improvements	23,788.59						23,788.59	
09-07 Acq of Land & Municiapl Facility Improv	7,096.10						7,096.10	
10-08 Various Capital Improvements	33,103.08	14,000.00					33,103.08	14,000.00
11-05 Various Capital Improvements	3,045.12	21,500.00					3,045.12	21,500.00
13-06 Waterfront Public Land		77,406.55						77,406.55
13-10 Various Captial Improvements		219,517.25						219,517.25
15-07 Various Capital Improvements	51,015.20						51,015.20	
17-05 Station Ave Sidewalk Improvements		2,867.00					2,867.00	
17-08 Acq of Trucks & Refuse Containers		8,950.75						8,950.75
18-02 Improv to Riverside Dr from Hillside Ave to Midland	d Ave	132,615.62						132,615.62
18-04 Purchase of 4WD Police Vehicle & Equip	321.25						321.25	
Page Total	175,096.95	739,456.70	-	-	-	-	177,963.95	736,589.70

Sheet 35.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022	Other	Expended	Authorizations	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	175,096.95	739,456.70	-	-	-	-	177,963.95	736,589.70
19-06 Various Capital Improvements		58,386.98			190.00			58,196.98
20-07 Improvements to Avon Pier/Cedar Pavilion and Re	41,569.66						41,569.66	
20-08 Purchase of Equip and the New Jersey Ave Impro	vement	74,928.25			19,154.38			55,773.87
21-06 Reconstruction of Cedar/Monmouth Ave & Acquis	ition of Equip	96,776.32			5,625.00			91,151.32
22-04 Various Capital Improvements			515,000.00		374,242.22			140,757.78
PAGE TOTALS	216,666.61	969,548.25	515,000.00	-	399,211.60	-	219,533.61	1,082,469.65

heet 35.2

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	Balance - January 1, 2022		Other	Expended	Authorizations	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	216,666.61	969,548.25	515,000.00	-	399,211.60	-	219,533.61	1,082,469.65
PAGE TOTALS	216,666.61	969,548.25	515,000.00	-	399,211.60	-	219,533.61	1,082,469.65

neet 35 Totals

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	Balance - January 1, 2022		Other	Expended	Authorizations	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	2022 Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	216,666.61	969,548.25	515,000.00	-	399,211.60	-	219,533.61	1,082,469.65
GRAND TOTALS	216,666.61	969,548.25	515,000.00	-	399,211.60	-	219,533.61	1,082,469.65

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	60,561.25
Received from 2022 Budget Appropriation*	xxxxxxxxx	10,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	3,500.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	67,061.25	xxxxxxxx
	70,561.25	70,561.25

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
22-04	515,000.00	196,500.00	3,500.00	315,000.00
Total	515,000.00	196,500.00	3,500.00	315,000.00

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	33,617.45
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2022 Budget Revenue	5,000.00	xxxxxxxx
Balance - December 31, 2022	28,617.45	xxxxxxxx
	33,617.45	33,617.45

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.									
	1.	Total Tax Levy for Year 2022 was				\$	6,6	08,394	.00
	2.	Amount of Item 1 Collected in 2022 (*)			\$	6,548,7	15.78		
	3.	Seventy (70) percent of Item 1				\$	4,6	25,875	.80
	(*) In	cluding prepayments and overpayments a	applied.						
B.	1.	Did any maturities of bonded obligations	or notes f	all due durir	ng the yea	ar 2022?			
		Answer YES or NO yes							
	2.	Have payments been made for all bonde December 31, 2022?	ed obligation	ons or notes	due on o	or before			
		Answer YES or NO yes	_ If answe	er is "NO" g	ive detail	s			
		NOTE: If answer to Item B1 is YES, th	en Item B	2 must be	answere	d			
	tions	s the appropriation required to be included or notes exceed 25% of the total appropr ? Answer YES or NO							all bonded
D.	1.	Cash Deficit 2021						\$	
								Ψ	
	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>	2	2021		2022			<u>Total</u>
	1.	State Taxes \$			\$			\$	-
	2.	County Taxes \$			- *	5,86	62.61	\$ \$	5,862.61
	3.	Amounts due Special Districts							
		\$			_\$			\$	
	4.	Amount due School Districts for School	Гах						
		\$			\$	107,0	18.72	\$	107,018.72

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
	440.040.07	
Cash	416,248.37	
Investments		
Change Fund		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	17,834.71	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		52,133.87
Encumbrances Payable		1,489.47
Accrued Interest on Bonds and Notes		11,807.07
Due to -		
Overpayment of Water Rents		966.78
Prepaid Water Rents		68,504.11
Reserve for Painting of Water Tower - ARP Funds		100,000.00
Subtotal - Cash Liabilities		234,901.30 "C
Reserve for Consumer Accounts and Lien Receivable		17,834.71
Fund Balance		181,347.07
Total	434,083.08	434,083.08

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	23,750.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	23,750.00
CASH	867,928.54	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	1,903,718.34	
AUTHORIZED AND UNCOMPLETED	1,817,972.00	
PAGE TOTALS	4,613,368.88	23,750.00

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	4,613,368.88	23,750.00
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,
BONDS PAYABLE		540,000.0
LOANS PAYABLE		588,651.3
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		904,500.0
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		59,962.1
UNFUNDED		730,771.2
CONTRACTS PAYABLE		6,873.4
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		1,351,316.9
RESERVE FOR DEFERRED AMORTIZATION		313,472.0
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		61,500.0
CAPITAL FUND BALANCE		32,571.7
TOTALO	4.040.000.00	4 040 000 0
TOTALS	4,613,368.88	4,613,368.8

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2022

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

Sheet 43

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

Title of Linkillands which Ooch	Audit		DEC	EIPTS				Dalanas
Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2021	Assessments and Liens	Operating Budget				Disbursements	Balance 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
								-
								_
								-
								-
	-	-	-	-	-	-	-	-

^{*}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	75,000.00	75,000.00	-
			-
Rents	281,000.00	356,548.80	75,548.80
ARP Funds	100,000.00	100,000.00	
Reserve for Debt Service			
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	456,000.00	531,548.80	75,548.80
Deficit (General Budget) **			-
	456,000.00	531,548.80	75,548.80

^{**} 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		456,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		456,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		456,000.00
Deduct Expenditures:		
Paid or Charged	403,782.05	
Reserved	52,133.87	
Surplus (General Budget)**		
Total Expenditures		455,915.92
Unexpended Balance Canceled (See Footnote)		84.08

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:

	
xxxxxxxx	
531,548.80	
8,499.60	
35,105.74	
	575
xxxxxxxx	
xxxxxxxx	
403,782.05	
52,133.87	
455 915 92	
400,910.92	
	455
	119
119,238.22	
_	
	\$31,548.80 8,499.60 35,105.74 ************************************

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	35,105.74	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		35,105.74

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

RESULTS OF 2022 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	75,548.80
Unexpended Balances of Appropriations	xxxxxxxx	84.08
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	8,499.60
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	35,105.74
Deficit in Anticipated Revenues	_	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	119,238.22	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	119,238.22	119,238.22

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	137,108.85
Excess in Results of 2022 Operations	xxxxxxxx	119,238.22
Amount Appropriated in the 2022 Budget - Cash	75,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	181,347.07	xxxxxxxx
	256,347.07	256,347.07

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

Cash	416,248.37
Investments	
Interfund Accounts Receivable	
Subtotal	416,248.37
Deduct Cash Liabilities Marked with "C" on Trial Balance	234,901.30
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	181,347.07
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	181,347.07

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance Dece	ember 31, 2021		\$	23,553.95
Increased by:	ents Levied		\$	350,829.56
Decreased by	<i>r</i> :			
С	ollections	\$ 354,999.67		
	verpayments applied	\$ 1,549.13		
	ransfer to Liens	\$		
0	ther	\$	_	
			\$	356,548.80
Balance Dece	ember 31, 2022		\$	17,834.71
	SCHEDULE OF WATER U	TILITY LIENS		
Balance Dece	ember 31, 2021		\$	
Increased by:				
Tı	ransfers from Accounts Receivable	\$		
P	enalties and Costs	\$		
0	ther	\$		
			\$	
Decreased by	<i>T</i> :			
С	ollections	\$		
0	ther	\$		
			\$	-
Balance Dece	ember 31, 2022		\$	<u>-</u>

DEFERRED CHARGES - MANDATORY CHARGES ONLY - WATER UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount	Balance Dec. 31, 2021	By 2022	D IN 2022 Canceled	Balance Dec. 31, 2022
			Authorized*		Budget	By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
				_			-
							-
	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	-	xxxxxxxxx	-	
	-	-		
2023 Bond Maturities - Assessment Bonds	1		\$	
2023 Interest on Bonds		\$		
WATER UTILITY CA	APITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx	600,000.00		
Issued	xxxxxxxx			
Paid	60,000.00	xxxxxxxx		
Outstanding - December 31, 2022	540,000.00	xxxxxxxx		
	600,000.00	600,000.00	<u> </u>	
2023 Bond Maturities - Capital Bonds	ı		\$	60,000.00
2023 Interest on Bonds		\$ 10,710.00		
INTEREST ON BONI	DS - WATER UT	TILITY BUDGET		
2023 Interest on Bonds (*Items)		\$ 10,710.00		
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$ 2,677.50		
Subtotal		\$ 8,032.50		
Add: Interest to be Accrued as of 12/31/2023		\$ 2,362.50		
Required Appropriation 2023			\$	10,395.00
LIST OF BON	DS ISSUED DUR	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date Issue	
	_	_		

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

WATER UTILITY CAPITAL BOND LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	620,467.29	
Issued	xxxxxxxx		
Paid	31,815.92	xxxxxxxx	
Outstanding - December 31, 2022	588,651.37	xxxxxxxx	
	620,467.29	620,467.29	
2023 Loan Maturities			\$ 33,630.74
2023 Interest on Loans		\$ 32,645.27	
WATER UTILIT	ΓΥ 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 - WATER UT	ILITY BUDGET	
2023 Interest on Loans (*Items)		\$ 32,645.27	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$ 8,277.91	
Subtotal		\$ 24,367.36	
Add: Interest to be Accrued as of 12/31/2023		\$ 7,804.98	
Required Appropriation 2023			\$ 32,172.34

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	-	xxxxxxxx	4	
	-	-]	
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
WATER UTILIT	ΓΥ 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	<u></u>	
2023 Interest on Loans (*Items)		\$ -	_	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$		
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	-
LIST OF LOA	NS ISSUED DUI	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of	Interest

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

Sheet 5

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)
19-06 Refurbishing of Water Tower	47,000.00	10/31/2019	27,000.00	10/26/2023	4.30%	1,621.00	1,161.00	# 10/26/2023
2. 20-09 Improvements to Water Utility Systen	342,000.00	4/28/2021	342,500.00	10/26/2023	4.30%		14,727.50	10/26/2023
3. 21-01 Refurbishing of Water Tower	490,000.00	4/28/2021	490,000.00	10/26/2023	4.30%		21,070.00	10/26/2023
4. 21-07 Acquisition and Installation of a Filter	45,000.00	10/28/2021	45,000.00	10/26/2023	4.30%		1,935.00	10/26/2023
5.								
6.								
7.								
8.								
9.								
TOTAL	924,000.00		904,500.00			1,621.00	38,893.50	

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

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

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.

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

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

Title or Purpose of Issue	Original Title or Purpose of Issue Amount Issued		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	924,000.00		904,500.00			1,621.00	38,893.50	

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									
	T								
2023 Interest on Notes	\$	38,893.50							
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	851.66							
Subtotal	\$	38,041.84							
Add: Interest to be Accrued as of 12/31/2023	\$	6,500.00							
Required Appropriation 2023	\$	44,541.84							

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

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

sheet 51

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

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

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.

^{**} 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 For Prinicpal	Requirements For Interest/Fees
Total	-	-	-

Sheet 51a

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022 Expend	Expe	Expended	Expended	Other	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded	
08-06 Improvement of Water Utility Wells	2,972.00						2,972.00		
11-06;13-09 Metering System	56,990.13						56,990.13		
19-06;20-02 Refurbishing of the Water Tower		627.26			627.26				
20-09 Improvements to Water Utility System		292,904.00			41,505.54			251,398.46	
21-01 Refurbishing of Water Tower		481,361.30			3,088.55			478,272.75	
21-07 Acquisition and Installation of a Filter for the	Water Utility System	1,100.00						1,100.00	
PAGE TOTALS	59,962.13	775,992.56	-	-	45,221.35	-	59,962.13	730,771.21	

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022	2022	Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
PREVIOUS PAGE TOTALS	59,962.13	775,992.56	-	-	45,221.35		59,962.13	730,771.21
•								
PAGE TOTALS	59,962.13	775,992.56	-	-	45,221.35	-	59,962.13	730,771.21

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	59,962.13	775,992.56	-	-	45,221.35	-	59,962.13	730,771.21
<u> </u>								
PAGE TOTALS	59,962.13	775,992.56	-	-	45,221.35	_	59,962.13	730,771.21

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	59,962.13	775,992.56	-	-	45,221.35	-	59,962.13	730,771.21
<u> </u>								
PAGE TOTALS	59,962.13	775,992.56	-	-	45,221.35	_	59,962.13	730,771.21

52.4

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
PREVIOUS PAGE TOTALS	59,962.13	775,992.56	-	-	45,221.35		59,962.13	730,771.21
TOTALS	59,962.13	775,992.56	-	-	45,221.35	-	59,962.13	730,771.21

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	59,000.00
Received from 2022 Budget Appropriation	xxxxxxxxx	2,500.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	61,500.00	xxxxxxxx
	61,500.00	61,500.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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	32,571.71
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxx
Balance - December 31, 2022	32,571.71	xxxxxxxx
	32,571.71	32,571.71

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	
Cash	367,635.70		
Due from -			
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	24,147.30		
Liens Receivable			
		_	
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		108,373.11	
Encumbrances Payable		63.54	
Accrued Interest on Bonds and Notes		4,293.64	
Due to -			
Overpayment of Sewer Rents		300.50	
Prepaid Sewer Rents		39,919.69	
Subtotal - Cash Liabilities		152,950.48	"C"
Reserve for Consumer Accounts and Lien Receivable		24,147.30	
Fund Balance		214,685.22	
Total	391,783.00	391,783.00	

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
APITAL SECTION:		
est. Proceeds Bonds and Notes Authorized		xxxxxxxx
onds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH	62,952.78	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	3,225,163.51	
AUTHORIZED AND UNCOMPLETED	5,000.00	
PAGE TOTALS	3,293,116.29	-

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	3,293,116.29	_
BONDS PAYABLE		-
LOANS PAYABLE		107,061.26
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,445.00
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		3,083,102.25
RESERVE FOR DEFERRED AMORTIZATION		5,000.00
RESERVE FOR DEBT SERVICE		
RESERVE FOR REPLACEMENT FUND		67,050.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		25,000.00
CAPITAL FUND BALANCE		3,457.78
	2 202 112 22	0.000.410.00
TOTALS	3,293,116.29	3,293,116.29

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2022

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

sheet 43

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

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

^{*}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	41,000.00	41,000.00	-
Rents	395,000.00	401,501.52	6,501.52
IXELIS	393,000.00	401,301.32	-
Miscellaneous	3,000.00	3,672.39	672.39
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxx	xxxxxxxxx
			-
Subtotal	439,000.00	446,173.91	7,173.91
Deficit (General Budget) **			-
	439,000.00	446,173.91	7,173.91

^{**} 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		439,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		439,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		439,000.00
Deduct Expenditures:		
Paid or Charged	330,329.44	
Reserved	108,373.11	
Surplus (General Budget)**		
Total Expenditures		438,702.55
Unexpended Balance Canceled (See Footnote)		297.45

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:

	11 11	
Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	446,173.91	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	73,306.85	
Total Revenue Realized		519,480.76
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	330,329.44	
Reserved	108,373.11	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in	438,702.55	
Above "Total Expenditures"		
Total Expenditures - As Adjusted		438,702.55
Excess		80,778.21
Budget Appropriation - Surplus (General Budget)** Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	80,778.21	
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	73,306.85	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		73,306.85

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	7,173.91
Unexpended Balances of Appropriations	xxxxxxxx	297.45
Miscellaneous Revenues Not Anticipated	xxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	73,306.85
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	80,778.21	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	80,778.21	80,778.21

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	174,907.01
Excess in Results of 2022 Operations	xxxxxxxx	80,778.21
Amount Appropriated in the 2022 Budget - Cash	41,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	214,685.22	xxxxxxxx
	255,685.22	255,685.22

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

Cash	367,635.70
Investments	
Interfund Accounts Receivable	
Subtotal	367,635.70
Deduct Cash Liabilities Marked with "C" on Trial Balance	152,950.48
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	214,685.22
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	214,685.22

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021	\$ 29,539.7
Increased by: Rents Levied	\$\$
Decreased by:	
Collections	\$401,051.52_
Overpayments applied	\$450.00
Transfer to Liens	\$
Other	\$
	\$ 401,501.5
Balance December 31, 2022	\$ 24,147.3
SCHEDULE OF SEWI	CR UTILITY LIENS
Balance December 31, 2021	\$ <u></u>
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 <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*	\$	<u></u> \$	_	\$ <u> 2022</u>	\$ -
2.		_\$_	\$		\$	\$
3.		\$	\$		\$	\$
4.		\$	\$		\$	\$
5.		\$	\$		\$	\$
	Deficit in Operations	_\$	\$		\$	\$
	Total Operating	_\$_	\$		\$ -	\$
6.		_\$	\$		\$	\$ <u>-</u>
7.		_\$_	\$		\$	\$
	Total Capital	\$	\$		\$ -	\$

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount	Balance Dec. 31, 2021	By 2022	D IN 2022 Canceled	Balance Dec. 31, 2022
			Authorized*		Budget	By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	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 Debt	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		\$	1	
SEWER UTILITY CA	PITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx		<u>]</u>	
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Bond Maturities - Capital Bonds		П	\$	
2023 Interest on Bonds		\$		
INTEREST ON BONI	DS - SEWER UI	TILITY BUDGET		
2023 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$		
Subtotal		\$ -	<u> </u>	
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

SEWER UTILITY LOAN

	Debit	Credit	2023 Debt Service
		450 400 45	
Outstanding - January 1, 2022	XXXXXXXXX	156,199.45	
Issued	xxxxxxxx		
Paid	49,138.19	xxxxxxxx	
Outstanding - December 31, 2022	107,061.26	xxxxxxxx	
	156,199.45	156,199.45	
2023 Loan Maturities			\$ 52,111.41
2023 Interest on Loans		\$ 4,686.59	
SEWER UTILIT	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	_	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	*
2020 Interest on Louns		Ψ	<u> </u>
INTEREST ON LOAD	NS - SEWER UT	ILITY BUDGET	
2023 Interest on Loans (*Items)		\$ 4,686.59	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$ 4,293.64	
Subtotal		\$ 392.95	
Add: Interest to be Accrued as of 12/31/2023		\$ 454.06	
Required Appropriation 2023			\$ 847.01

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		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-	_	
2023 Loan Maturities		11	\$	
2023 Interest on Loans		\$		
SEWER UTILIT	ΓΥ LOAN			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-	<u> </u>	
2023 Loan Maturities		1	\$	
2023 Interest on Loans		\$		
INTEREST ON LOA	NS - SEWER UT	TILITY BUDGET		
2023 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2022 (Trial Balance	ce)	\$		
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
			15500	Rate
	-		1	

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

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

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

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

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

^{*} 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 E	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	\$	-

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

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

Sheet 51

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)
	-		-			-	-	

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.

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

Sheet 51a

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
00-10 Renovation and Upgrade of the Sewer Utility	2,445.00						2,445.00	
Total 70000-	2,445.00	-	-	-	-	-	2,445.00	-

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2022	2022 Expended Other		Balance - Dece		
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	2,445.00	-	-	-	-	-	2,445.00	-
0								
PAGE TOTALS	2,445.00	-	-	-	-	-	2,445.00	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2022	Expended Other	Balance - December 31, 2022			
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	2,445.00	-	-	-	-	-	2,445.00	-
n								
PAGE TOTALS	2,445.00	-	-	-	-	-	2,445.00	-

SCIIE

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 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	2,445.00	-	-	-	-	-	2,445.00	-
PAGE TOTALS	2,445.00	-	-	-	-	-	2,445.00	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	mber 31, 2022 Unfunded
	0.445.00						0.445.00	
PREVIOUS PAGE TOTALS	2,445.00	-	-	-	-	-	2,445.00	-
2								
TOTALS	2,445.00	-	-	-	-	-	2,445.00	-

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	25,000.00
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		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	25,000.00	xxxxxxxx
	25,000.00	25,000.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY CAPITAL FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2023 or Prior Years
	-	-	-	-

SEWER UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	3,457.78
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxx
Balance - December 31, 2022	3,457.78	xxxxxxxx
	3,457.78	3,457.78