

General Instructions to Complete the Annual Financial Statement Workbook

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate the municipality/county and dates throughout the workbook. Continue to complete
- f) each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines insert the email address of the applicable official.
The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- h) xxxx_afs_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be
- k) adjusted: 6, 6b, 9a, 10, 11, 12, 17a, 20, 35, and 37. **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
Quick Guide:
<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>

Annual Financial Statement - Key In

Municipal and County AFS Version 2022

****PLEASE NOTE:** Many of the features on this page rely on the use of macros. Because of the nature of this feature, it may cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple screens.

Required Information	Responses and Data
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Name and County of Municipality	Bradley Beach Borough, Monmouth County	<i>*Counties will</i>
Full Name of Municipality/County	BOROUGH OF BRADLEY BEACH	
County of Municipality / County	MONMOUTH	
Name of Municipality / County	BRADLEY BEACH	
Type	BOROUGH	
Federal ID #	21-6000377	
Governing Body Type	COUNCIL MEMBERS	

Address	701 Main Street
Address	Bradley Beach, NJ 07720
Phone	(732) 776 - 2999
Fax	(732) 775 - 1782

		Certificate #
Chief Financial Officer	Anthony Mannino	N-1777
Registered Municipal Accountant	Robert Oliwa	
Year Ending		12/31/2022

DATES	Balance - January 1, 2022
	Balance - December 31, 2022
	Outstanding - January 1, 2022
	Outstanding - December 31, 2022
Year End	12/31/2022
Next Year End	12/31/2023

Budget Year	2023
AFS Year	2022
PY	2021

Population Last Census (2020)	4,282
Net Valuation Taxable 2022	1,753,906,800
Muni Code	1307

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022
	COUNTIES - JANUARY 26, 2023
	MUNICIPALITIES - FEBRUARY 10, 2023
	AS AT DECEMBER 31, 2022
	Dec. 31, 2021
	Dec. 31, 2022
	Jan. 1, 2022
	YEAR - 2021
	YEAR - 2022

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	2
--	---	---

	UTILITY NAME(S)
UTILITY 1	BEACH
UTILITY 2	SEWER
UTILITY 3	
UTILITY 4	
UTILITY 5	

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 4,282
 NET VALUATION TAXABLE 2022 1,753,906,800
 MUNICODE 1307

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

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

 BOROUGH of BRADLEY BEACH , County of MONMOUTH

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature Anthony Mannino
 Title CFO

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or ~~(which I have not prepared)~~ ~~{eliminate one}~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Anthony Mannino , am the Chief Financial Officer, License # N-1777 , of the BOROUGH of BRADLEY BEACH , County of MONMOUTH and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2022.

Signature Anthony Mannino
 Title CFO
 Address 701 Main Street
 Phone Number (732) 776 - 2999
 Fax Number (732) 775 - 1782

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 **BRADLEY 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:

None Noted

Robert Oliwa
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day _____, 2023

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: BOROUGH OF BRADLEY BEACH

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: BOROUGH OF BRADLEY BEACH

Chief Financial Officer: Anthony Mannino

Signature: Anthony Mannino

Certificate #: N-1777

Date: 3/28/2023

21-6000377

Fed I.D. #

BOROUGH OF BRADLEY BEACH

Municipality

MONMOUTH

County

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

Fiscal Year Ending: December 31, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>-</u>	\$ <u>277,245.53</u>	\$ <u>-</u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

Single Audit

Program Specific Audit

Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Anthony Mannino
Signature of Chief Financial Officer

3/28/2023
Date

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	13,765,178.38	1,398.25
APPROPRIATION RESERVES		734,708.03
ENCUMBRANCES PAYABLE		652,652.21
DUE TO GRANT FUND		182,370.31
TAX OVERPAYMENTS		
PREPAID TAXES		232,186.73
DUE TO SEWER OPERATING		2,222,510.41
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		351,498.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		38,061.78
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		7,015.45
RESERVE FOR GREEN ACRES PARKING REC.		1,555.00
RESERVE FOR REVALUATION		2,468.00
RESERVE FOR COMPENSATED ABCENSES		9,873.44
RESERVE FOR SNOW REMOVAL		13,397.67
RESERVE FOR SPECIAL EMERGENCY - SANDY		30,115.67
RESERVE FOR FIRE DEPARTMENTS		1,023.09
RESERVE FOR DEPOSIT ON BIDS		115.00
RESERVE FOR OFF-DUTY POLICE SERVICES		4,237.71
RESERVE FOR DRUNK DRIVING ENFORCEMENTS		2,860.00
RESERVE FOR LIBRARY STATE AID		3,626.00
RESERVE FOR CRIMINAL JUSTICE POLICE FUNDS		4,919.26
RESERVE FOR UNALLOCATED CREDIT		64,758.60
PAGE TOTAL	13,765,178.38	4,561,350.61

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	1,817.64	
RESERVE FOR ANIMAL CONTROL TRUST FUND		1,817.64
FUND TOTALS	1,817.64	1,817.64
ASSESSMENT TRUST FUND		
CASH	-	
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	1,430,394.19	1,430,394.19
OTHER TRUST FUNDS (continued)		
TOTALS	1,430,394.19	1,430,394.19

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
Recycling Program	15,674.82	918.31	-	16,593.13
Insurance Commission	877.83			877.83
Parking Offenses Adjudication Act	2,478.44	690.00	-	3,168.44
Escrow Fees	82,269.94	83,119.25	87,129.60	78,259.59
Alcohol & Drug Abuse Alliance	450.33			450.33
Law Enforcement Trust	1,274.49			1,274.49
Relocation Assistance	1,109.46			1,109.46
Fire Prevention Fees	2,406.19			2,406.19
Public Defender Fees	5,162.24	920.00	-	6,082.24
Shade Tree Commission	7,302.01	9,777.50	5,397.39	11,682.12
Outside Employment	122,893.13	369,716.40	241,401.64	251,207.89
Tax Sale Premiums	102,100.00	195,000.00	192,000.00	105,100.00
Tax Sale Redemption	35,656.23	5,803.71	12,441.19	29,018.75
Strret Opening Deposits	17,330.50			17,330.50
Bid Monies	2,000.00			2,000.00
Insurance	35,466.30			35,466.30
Light Pole	11,573.35			11,573.35
Jr. Lifeguard Program	16,624.53	10,810.00	-	27,434.53
Hurricane Relief	-			-
Scholarships	1,651.26			1,651.26
Concession Security	15,398.75	1,000.00	-	16,398.75
Memorial Day Parade/Craft Fair	15,894.80	16,600.00	11,263.56	21,231.24
Arts Council Donations	2,500.00	-	639.00	1,861.00
Beach Foundation	3,110.98			3,110.98
OEM Trust	5,200.00			5,200.00
Snow Removal for Prior Year	14,020.49	29,957.54	14,978.77	28,999.26
Rec. Sign Donations	400.00			400.00
Memorial Benches	4,413.50			4,413.50
Miscellaneous	-	-	-	-
Tourism	63,517.74	78,963.77	65,636.83	76,844.68
Unemployment Compensation Insuranc	195,757.42	-	1,002.17	194,755.25
Canine Trust	-	17,316.00	3,495.00	13,821.00
Accumulated Abcenses	-	88,849.60	84,651.91	4,197.69
				-
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PAGE TOTAL	\$ 784,514.73	\$ 909,442.08	\$ 720,037.06	\$ 973,919.75

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
PREVIOUS PAGE TOTAL	784,514.73	909,442.08	720,037.06	973,919.75
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PAGE TOTAL	\$ 784,514.73	\$ 909,442.08	\$ 720,037.06	\$ 973,919.75

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

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

Sheet 7

*Show as red figure

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	5,592,559.31	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	5,592,559.31
CASH	769,834.01	
DUE FROM SEWER OPERATING	4,697.72	
DUE FROM BEACH OPERATING	7,396.77	
FEDERAL AND STATE GRANTS RECEIVABLE	838,026.31	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	4,467,631.89	
UNFUNDED	5,592,559.31	
Obligations Under Capital Lease - Unfunded	116,000.00	
PAGE TOTALS	17,388,705.32	5,592,559.31

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	17,388,705.32	5,592,559.31
Regional Contribution Agreement - Interest Income		20,178.24
Sylvan Lake Aerator		1,009.01
Interlocal Agreement - Salt Dome		1,231.86
Preliminary Costs - Solar Panels		500.00
NJM Sustainable Grant		11,808.57
Library Accessibility		4,500.00
Recreation Building - Unappropriated		22,854.01
Public Works Roof Repairs		3.00
Sylvan Lake Improvements		50,000.00
Surveillance System		494.11
Public Works Diesel Tank		13,000.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		4,420,097.22
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		47,534.67
CAPITAL LEASES PAYABLE		116,000.00
Public Works Generator		57,061.90
Acquisition of Police SUV		5,660.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		770,250.87
UNFUNDED		4,715,690.19
DUE TO SEWER CAPITAL		6,717.15
ENCUMBRANCES PAYABLE		690,413.43
RESERVE FOR GRANTS RECEIVABLE		155,026.31
RESERVE TO PAY BANS		-
CAPITAL IMPROVEMENT FUND		38,775.27
DOWN PAYMENTS ON IMPROVEMENTS		-
DUE TO BEACH CAPITAL		17,245.72
DUE TO CURRENT FUND		626,561.25
CAPITAL FUND BALANCE		3,533.23
	17,388,705.32	17,388,705.32

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	7,095,737.91	111,679.74	-	7,207,417.65
Grant Fund	-	-	-	-
Trust - Animal Control	-	1,817.64	-	1,817.64
Trust - Assessment	-	-	-	-
Trust - Municipal Open Space	-	-	-	-
Trust - LOSAP	-	-	-	-
Trust - CDBG	-	-	-	-
Trust - Other	-	1,430,135.19	-	1,430,135.19
Trust - Arts and Culture	-	-	-	-
General Capital	346,531.91	423,302.10	-	769,834.01
				-
<u>UTILITIES:</u>				
				-
Sewer Operating	-	69,178.67	-	69,178.67
				-
Sewer Capital	-	762,076.67	-	762,076.67
				-
Beach Operating	3,681.86	4,707,917.07	71,903.33	4,639,695.60
				-
Beach Capital	-	855,085.78	-	855,085.78
				-
Public Assistance	-	4,901.24	-	4,901.24
				-
				-
				-
				-
				-
				-
Total	7,445,951.68	8,366,094.10	71,903.33	15,740,142.45

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: Anthony Mannino

Title: CFO

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
Current Account - PNC Bank	83,930.94
Investment - PNC Bank	-
Clearing - PNC Bank	27,748.80
General Capital:	
General Capital - PNC Bank	87,884.55
Investment - PNC Bank	300,000.00
RCA - PNC Bank	35,417.55
Animal Control:	
Dog Account - PNC Bank	1,817.64
Trust Fund:	
Unemployment - PNC Bank	195,639.53
Trust Other - PNC Bank	391,290.88
Tourism - PNC Bank	114,240.91
Shade Tree - PNC Bank	16,932.01
Recycling - PNC Bank	16,993.13
Police Off Duty - PNC Bank	466,401.53
POAA - PNC Bank	3,148.44
Memorial Day - PNC Bank	29,644.80
Master Escrow - PNC Bank	20,616.12
LETF - PNC Bank	1,283.89
Escrow - PNC Bank	157,866.90
Drug Alliance - PNC Bank	450.37
Commissioners Checking - PNC Bank	868.64
Uniform Fire - Kearny Bank	2,436.71
Revolving Relocation - Kearny Bank	1,123.16
Public Defender - Kearny Bank	4,936.65
Payroll - PNC Bank	3,230.20
Investment - PNC Bank	3,031.32
PAGE TOTAL	1,966,934.67

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	1,966,934.67
Beach Operating:	
Beach - Kearny Bank	3,972,718.88
Green Acres - Kearny Bank	8,432.55
Parking Meters - Kearny Bank	98,053.32
Meter Account - PNC Bank	628,712.32
Beach Capital:	
Beach Capital - PNC Bank	391,085.78
Investment - PNC Bank	464,000.00
Sewer Operating:	
Sewer Operating - PNC Bank	69,178.67
Sewer Capital:	
Sewer Capital - PNC Bank	693,076.67
Investment - PNC Bank	69,000.00
Public Assistance:	
PATF 1 - PNC Bank	4,901.24
TOTAL PAGE	8,366,094.10

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

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
Clean Communities Program	12,893.14	-	-	-	-	12,893.14
Alliance to Prevent Alcoholism and Drug Abuse						-
2017	7,519.40	-	-	-	-	7,519.40
2018	10,000.00	-	-	-	-	10,000.00
2019	10,000.00	-	-	-	-	10,000.00
Body Worn Camera	62,102.00	-	-	-	-	62,102.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	102,514.54	-	-	-	-	102,514.54

**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	102,514.54	-	-	-	-	102,514.54
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	102,514.54	-	-	-	-	102,514.54

**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	102,514.54	-	-	-	-	102,514.54
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	102,514.54	-	-	-	-	102,514.54

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Drunk Driving Enforcement Fund:							-
###	55.72	-	-	-	-	-	55.72
###	2,004.54	-	-	-	-	-	2,004.54
###	5,268.23	-	-	-	-	-	5,268.23
###	3,386.89	1,920.00	-	-	-	-	5,306.89
Alcohol Education & Rehabilitation Fund:							-
###	254.60	-	-	-	-	-	254.60
###	241.73	-	-	-	-	-	241.73
###	321.70	-	-	-	-	-	321.70
Bullet Proof Vest Program	291.62	-	-	-	-	-	291.62
Bullet Proof Vest Program - 2018	1,946.21	-	-	-	-	-	1,946.21
Clean Communities Grant - 2020	17,848.01	-	-	-	-	-	17,848.01
Green Acres Parking Meter Fees:							-
###	30.00	-	-	-	-	-	30.00
###	750.00	-	-	-	-	-	750.00
###	321.81	-	-	-	-	-	321.81
###	41.42	-	-	-	-	-	41.42
							-
							-
PAGE TOTALS	32,762.48	1,920.00	-	-	-	-	34,682.48

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	32,762.48	1,920.00	-	-	-	-	34,682.48
Alliance to Prevent Alcoholism and Drug Abuse:							-
Grant Portion:							-
###	13,200.00	-	-	-	-	-	13,200.00
###	10,000.00	-	-	-	-	-	10,000.00
Matching Portion:							-
###	2,500.00	-	-	-	-	-	2,500.00
NJ Corporation Wetlands Restoration	452.78	-	-	-	-	-	452.78
NJ Corporation Wetlands Restoration - 2013	141.91	-	-	-	-	-	141.91
Recycling Tonnage Grant	5,181.87	-	-	-	-	-	5,181.87
Body Armor Replacement Grant:							-
###	137.58	-	-	-	-	-	137.58
###	459.82	-	-	-	-	-	459.82
###	-	-	-	-	-	-	-
Body Worn Camera	60,962.00	-	-	59,102.00	-	-	1,860.00
American Rescue Plan	217,082.58	-	-	201,143.53	-	-	15,939.05
Believe in Reading	2,500.00	-	-	-	-	-	2,500.00
Libraries Transforming Communities	-	-	-	-	-	-	-
							-
PAGE TOTALS	345,381.02	1,920.00	-	260,245.53	-	-	87,055.49

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	345,381.02	1,920.00	-	260,245.53	-	-	87,055.49
NJSL + Partners Literacy Grant	-	-	-	-	-	-	-
Monmouth County CARES Act	449.61	-	-	-	-	-	449.61
Matching Funds for Grants	5,000.00	-	-	-	-	-	5,000.00
Open Space Grant							-
Local Portion	-	70,000.00	-	-	-	-	70,000.00
County Portion	-	70,000.00	-	17,000.00	-	-	53,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	350,830.63	141,920.00	-	277,245.53	-	-	215,505.10

Sheet
11.2

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	350,830.63	141,920.00	-	277,245.53	-	-	215,505.10
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	350,830.63	141,920.00	-	277,245.53	-	-	215,505.10

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Drunk Driving Enforcement Fund	1,920.00	1,920.00	-	715.00	-	715.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	1,920.00	1,920.00	-	715.00	-	715.00

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	281,682.00
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	3,249,045.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	6,749,410.00
Levy Calendar Year 2022	XXXXXXXXXX	-
Paid	6,679,594.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	351,498.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	3,249,045.00	XXXXXXXXXX
	10,280,137.00	10,280,137.00

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	23,691.58
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	3,425,573.99
County Library	XXXXXXXXXX	-
County Health	XXXXXXXXXX	70,581.63
County Open Space Preservation	XXXXXXXXXX	443,849.13
Due County for Added and Omitted Taxes	XXXXXXXXXX	38,061.78
Paid	3,963,696.33	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	38,061.78	XXXXXXXXXX
	4,001,758.11	4,001,758.11

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	-
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2022 Levy	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

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	988,556.25	988,556.25	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services	-		-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,385,208.58	2,356,050.47	(29,158.11)
Added by N.J.S.A. 40A:4-87 (List on 17a)	-	-	-
			-
			-
Total Miscellaneous Revenue Anticipated	2,385,208.58	2,356,050.47	(29,158.11)
Receipts from Delinquent Taxes	175,000.00	177,445.47	2,445.47
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	7,118,811.91	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	-	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	531,720.69	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	7,650,532.60	7,858,668.10	208,135.50
	11,199,297.43	11,380,720.29	181,422.86

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	18,310,726.41
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	6,749,410.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	3,940,004.75	xxxxxxxxxx
Due County for Added and Omitted Taxes	38,061.78	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	-	xxxxxxxxxx
Municipal Arts and Culture Tax	-	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	275,418.22
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	7,858,668.10	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	-	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	-
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	18,586,144.63	18,586,144.63

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
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	-	-	-

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: Anthony Mannino

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	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
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	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTALS	-	-	-

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: Anthony Mannino

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		11,199,297.43
2022 Budget - Added by N.J.S.A. 40A:4-87		-
Appropriated for 2022 (Budget Statement Item 9)		11,199,297.43
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		11,199,297.43
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		11,199,297.43
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	10,189,073.96	
Paid or Charged - Reserve for Uncollected Taxes	275,418.22	
Reserved	734,708.03	
Total Expenditures		11,199,200.21
Unexpended Balances Canceled (see footnote)		97.22

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	-
Delinquent Tax Collections	XXXXXXXXXX	2,445.47
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	208,135.50
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	97.22
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	74,317.82
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	-
Sale of Municipal Assets	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves	XXXXXXXXXX	179,309.91
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	267,778.02
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	3,249,045.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	3,249,045.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	29,158.11	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	-	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	702,925.83	XXXXXXXXXX
	3,981,128.94	3,981,128.94

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Refund Monies	1,952.25
Photocopies	592.58
Service Charge	2.00
Property Owner List	280.00
Restitution	152.15
Lost Found Money	170.00
Insurance Proceeds	14,002.66
Garage Sale Permit	95.00
Business Insurance Registration	575.00
Senior & Vets Admin Fee	435.00
JIF Reimbursement	923.07
Bulk Stickers	5,273.00
Special Events	1,425.00
MCIA Reimbursement	33,383.00
Insurance Dividend	2,500.00
Computer Refund	13.00
Concession Rentals	5,456.60
Tower Optical	90.49
American Water	78.77
6% Penalty	6,870.90
Police Record Fees	47.35
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	74,317.82

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	2,933,350.27
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	702,925.83
4. Amount Appropriated in the 2022 Budget - Cash	988,556.25	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2022	2,647,719.85	xxxxxxxxxx
	3,636,276.10	3,636,276.10

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

Cash		7,207,417.65
Investments		
Change Fund & Petty Cash Fund		1,652.81
Sub Total		7,209,070.46
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,561,350.61
Cash Surplus		2,647,719.85
Deficit in Cash Surplus		-
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	-	
Cash Deficit #	-	
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
		2,647,719.85

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

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) #		\$	18,257,404.83
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.		\$	267,157.36
5a. Subtotal 2022 Levy	\$		18,524,562.19
5b. Reductions Due to Tax Appeals**	\$		-
5c. Total 2022 Tax Levy		\$	18,524,562.19
6. Transferred to Tax Title Liens		\$	-
7. Transferred to Foreclosed Property		\$	-
8. Remitted, Abated or Canceled		\$	(2,950.54)
9. Discount Allowed		\$	-
10. Collected in Cash: In 2021	\$		252,393.56
In 2022*	\$		17,923,474.45
Homestead Benefit Credit	\$		111,472.94
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$		23,385.46
Total To Line 14	\$		18,310,726.41
11. Total Credits		\$	18,307,775.87
12. Amount Outstanding December 31, 2022		\$	216,786.32
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is			98.84%

Note : If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	18,310,726.41
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	-
To Current Taxes Realized in Cash (Sheet 17)		\$	18,310,726.41

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

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

* Include overpayments applied as part of 2022 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2022

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 18,310,726.41
<i>LESS</i> : Proceeds from Accelerated Tax Sale	-
Net Cash Collected	\$ 18,310,726.41
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 18,524,562.19
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.85%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 18,310,726.41
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	-
Net Cash Collected	\$ 18,310,726.41
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 18,524,562.19
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.85%

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	-	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	3,033.71
2. Senior Citizens Deductions Per Tax Billings	22,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	-	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	-	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	114.54
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	-
9. Received in Cash from State	XXXXXXXXXX	21,750.00
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	1,398.25	XXXXXXXXXX
	24,898.25	24,898.25

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

Line 2	22,500.00	
Line 3	-	
Line 4	1,000.00	
Sub - Total	23,500.00	
Less: Line 7	114.54	
To Item 10, Sheet 22	23,385.46	

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

		Debit	Credit
Balance - January 1, 2022		XXXXXXXXXX	7,015.45
Taxes Pending Appeals	7,015.45	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	-
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXXXX
		-	XXXXXXXXXX
Balance - December 31, 2022		7,015.45	XXXXXXXXXX
Taxes Pending Appeals*	7,015.45	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022		7,015.45	7,015.45

Colleen Castronova
Signature of Tax Collector

T-0937
License #

3/28/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		179,327.19	XXXXXXXXXX
A. Taxes	177,587.92	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,739.27	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	142.45
B. Tax Title Liens		XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	-
B. Tax Title Liens		XXXXXXXXXX	-
4. Added Taxes		-	XXXXXXXXXX
5. Added Tax Title Liens		-	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	-
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) -
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	179,184.74
8. Totals		179,327.19	179,327.19
9. Balance Brought Down		179,184.74	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	177,445.47
A. Taxes	177,445.47	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	-	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		-	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		-	XXXXXXXXXX
13. 2022 Taxes		216,786.32	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	218,525.59
A. Taxes	216,786.32	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,739.27	XXXXXXXXXX	XXXXXXXXXX
15. Totals		395,971.06	395,971.06

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **99.02%**

17. Item No.14 multiplied by percentage shown above is **216,384.04** and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	-	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. 		XXXXXXXXXX
5B. 	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	-	XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	-
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	-
10. Contract	XXXXXXXXXX	-
11. Mortgage	XXXXXXXXXX	-
12. Loss on Sales	XXXXXXXXXX	-
13. Gain on Sales	-	XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ -

*Total Cash Collected in 2022

Realized in 2022 Budget -

To Results of Operation (Sheet 19) _____ -

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

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting from 2022	Balance as at Dec. 31, 2022
Emergency Authorization - Municipal*	\$ -	\$ -	\$ -	\$ -
Emergency Authorization - Schools	\$ -	\$ -	\$ -	\$ -
Overexpenditure of Appropriations	\$ 31,434.98	\$ 31,434.98	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL DEFERRED CHARGES	\$ 31,434.98	\$ 31,434.98	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

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

Anthony Mannino
Chief Financial Officer

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

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

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

Sheet 30

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

Anthony Mannino
Chief Financial Officer

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	5,111,000.00	
Issued	xxxxxxxxxx	-	
Paid	690,902.78	xxxxxxxxxx	
Outstanding - December 31, 2022	4,420,097.22	xxxxxxxxxx	
	5,111,000.00	5,111,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 347,993.06
2023 Interest on Bonds*		\$ 116,172.01	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx	-	
Issued	xxxxxxxxxx	-	
Paid	-	xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$ -
2023 Interest on Bonds*		\$ -	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 116,172.01

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 TRUST LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	70,601.88	
Issued	xxxxxxxxx	-	
Paid	23,067.21	xxxxxxxxx	
Refunded	-		
Outstanding - December 31, 2022	47,534.67	xxxxxxxxx	
	70,601.88	70,601.88	
2023 Loan Maturities			\$ 23,530.85
2023 Interest on Loans			\$ 833.63
Total 2023 Debt Service for GREEN TRUST Loan			\$ 24,364.48
LOAN			
Outstanding - January 1, 2022	xxxxxxxxx	-	
Issued	xxxxxxxxx	-	
Paid	-	xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
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	-		
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2022	xxxxxxxx	-	
Issued	xxxxxxxx	-	
Paid	-	xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Term Bonds		\$ 0	
2023 Interest on Bonds		\$ -	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Interest on Bonds		\$ -	
2023 Bond Maturities - Term Bonds			\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

LIST OF BONDS ISSUED DURING 2022

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

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Principal	For Interest/Fees
1. Various Capital Improvements	116,000.00	72,000.00	5,120.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	116,000.00	72,000.00	5,120.00

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Development and Implementation of a Housing Rehabilitation	15,235.76	-	-	-	-	-	15,235.76	-
Replacement of Sylvan Head Bulkhead - Phase IV (CDB)	10,520.01	-	-	-	-	-	10,520.01	-
Various 2008 Roadway Improvements (NJDOT \$160,000)	14,062.57	-	-	-	-	-	14,062.57	-
Various 2010 Roadway Improvements (NJDOT \$210,000)	67,978.33	-	-	-	60,579.90	-	7,398.43	-
Various 2011 Roadway Improvements	145.72	-	-	-	-	-	145.72	-
Improvements to Lake Terrace Park	1,580.64	-	-	-	-	-	1,580.64	-
LaReine Avenue Road Improvements	42,689.72	-	-	-	-	-	42,689.72	-
Improvements to the Library	16,134.08	-	-	-	-	-	16,134.08	-
Police Communications Equipment	21,650.87	-	-	-	-	-	21,650.87	-
Ocean Avenue Curbs & Sidewalks	6,109.49	-	-	-	-	-	6,109.49	-
Page Total	196,107.19	-	-	-	60,579.90	-	135,527.29	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	196,107.19	-	-	-	60,579.90	-	135,527.29	-
Ocean Park Avenue Improvements - Phase I (NJDOT \$)	-	143,038.42	-	-	-	-	-	143,038.42
Improvements to Sylvan Lake and Sylvan Lake Park (M)	-	24,655.70	-	7,489.00	-	-	7,489.00	24,655.70
Improvements to Riley Park	2,660.74	4,500.00	-	-	3,045.00	-	-	4,115.74
Improvements to Fletcher Lake	5,389.79	8,000.00	-	(8,927.92)	-	-	-	4,461.87
Acquisition of Non-Passenger Vehicles for the Departme	-	26,847.26	-	-	26,254.74	-	-	592.52
Improvements to Ocean Park Avenue - Phase II (NJDO)	-	28,248.66	-	25,947.80	-	-	25,947.80	28,248.66
Acquisition of 319 LaReine Avenue	96,047.45	25,000.00	-	(81,125.50)	9,774.50	-	5,147.45	25,000.00
Newark Avenue Road Improvements	72,472.06	-	-	(9,379.99)	13,216.13	-	49,875.94	-
Various Capital Improvements	456,305.55	10.00	-	169,428.25	279,256.91	-	346,476.89	10.00
PAGE TOTALS	828,982.78	260,300.04	-	103,431.64	392,127.18	-	570,464.37	230,122.91

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

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

Sheet 35.2

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	828,982.78	260,300.04	-	103,431.64	392,127.18	-	570,464.37	230,122.91
Acquisition of Real Property	-	514,255.00	-	(71,606.64)	244,245.32	-	-	198,403.04
Improvements to Newark Avenue Phase II	143,050.00	65,000.00	-	3,127.50	199,430.00	-	-	11,747.50
Various Capital Improvements	10,750.00	213,750.00	-	(135,026.40)	57,056.86	-	-	32,416.74
Various Capital Improvements	-	-	556,000.00	(13,213.50)	-	-	179,786.50	363,000.00
Various Capital Improvements	-	-	3,500,000.00	-	-	-	-	3,500,000.00
Various Capital Improvements	-	-	400,000.00	-	-	-	20,000.00	380,000.00
PAGE TOTALS	982,782.78	1,053,305.04	4,456,000.00	(113,287.40)	892,859.36	-	770,250.87	4,715,690.19

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	982,782.78	1,053,305.04	4,456,000.00	(113,287.40)	892,859.36	-	770,250.87	4,715,690.19
GRAND TOTALS	982,782.78	1,053,305.04	4,456,000.00	(113,287.40)	892,859.36	-	770,250.87	4,715,690.19

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	8,775.27
Received from 2022 Budget Appropriation*	XXXXXXXXXX	50,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	20,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	38,775.27	XXXXXXXXXX
	58,775.27	58,775.27

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Various Capital Improvements	556,000.00	363,000.00	-	193,000.00
Various Capital Improvements	3,500,000.00	3,500,000.00	-	-
Various Capital Improvements	400,000.00	380,000.00	20,000.00	-
Total	4,456,000.00	4,243,000.00	20,000.00	193,000.00

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	xxxxxxxxxx	163,533.23
Premium on Sale of Bonds	xxxxxxxxxx	-
Funded Improvement Authorizations Canceled	xxxxxxxxxx	-
Appropriated to Finance Improvement Authorizations	-	xxxxxxxxxx
Appropriated to 2022 Budget Revenue	160,000.00	xxxxxxxxxx
Balance - December 31, 2022	3,533.23	xxxxxxxxxx
	163,533.23	163,533.23

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

- | | | |
|---|----|----------------------|
| 1. Total Tax Levy for Year 2022 was | \$ | <u>18,524,562.19</u> |
| 2. Amount of Item 1 Collected in 2022 (*) | \$ | <u>18,310,726.41</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>12,967,193.53</u> |

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

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

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

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

Answer YES or NO NO

D.

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

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>
2. County Taxes	\$	<u>-</u>	\$ <u>38,061.78</u>	\$ <u>38,061.78</u>
3. Amounts due Special Districts	\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>
4. Amount due School Districts for School Tax	\$	<u>-</u>	\$ <u>351,498.00</u>	\$ <u>351,498.00</u>

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - BEACH 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	4,639,695.60	
CHANGE FUND	5,000.00	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		206,732.65
Encumbrances Payable		30,793.50
Accrued Interest on Bonds and Notes		2,048.73
PREPAID RENTS		447,029.28
ACCOUNTS PAYABLE		14,836.00
INTERFUNDS PAYABLE		2,936,737.68
RESERVE FOR UTILIZATION OF BANKED TIME		20,000.00
Subtotal - Cash Liabilities		3,658,177.84 "C"
Reserve for Consumer Accounts and Lien Receivable		-
Fund Balance		986,517.76
Total	4,644,695.60	4,644,695.60

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - BEACH 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	8,037,067.73	132,782.44
BONDS PAYABLE		1,119,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		19,214.14
UNFUNDED		132,782.42
ENCUMBRANCES		-
DUE TO BEACH OPERATING		-
RESERVE FOR AMORTIZATION		5,747,312.33
RESERVE FOR DEFERRED AMORTIZATION		18,501.34
RESERVE FOR POTENT GRANT - FEMA		757,119.94
RESERVE FOR UPGRADE TO PUBLIC WORKS SAFETY STATION		177.58
RESERVE FOR PUBLIC WORKS GENERATOR		13,000.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		85,399.61
CAPITAL FUND BALANCE		11,777.93
TOTALS	8,037,067.73	8,037,067.73

(Do not crowd - add additional sheets)

ANALYSIS OF BEACH UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

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

Sheet 43

*Show as red figure

SCHEDULE OF BEACH UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	435,862.24	435,862.24	-
Operating Surplus Anticipated with Consent of Director of Local Government	-	-	-
Concession Rentals	80,000.00	81,618.66	1,618.66
Beach Badges	1,800,000.00	2,010,212.12	210,212.12
Parking Meter Fees	100,000.00	198,803.91	98,803.91
Locker Rental Fees	90,000.00	100,090.00	10,090.00
Reserve for Green Acres	15,731.80	15,731.80	-
Reserve for Debt Service	-	-	-
Capital Fund Balance	38,000.00	38,000.00	-
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for Sand Replenishment Costs	39,778.00	39,778.00	-
Reserve for Enhancement Donations	4,705.53	4,705.53	-
Subtotal	2,604,077.57	2,924,802.26	320,724.69
Deficit (General Budget) **	-	-	-
	2,604,077.57	2,924,802.26	320,724.69

** 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:	XXXXXXXXXX
Adopted Budget	2,604,077.57
Added by N.J.S.A. 40A:4-87	-
Emergency	-
Total Appropriations	2,604,077.57
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	2,604,077.57
Deduct Expenditures:	
Paid or Charged	2,146,344.92
Reserved	206,732.65
Surplus (General Budget)**	251,000.00
Total Expenditures	2,604,077.57
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

BEACH UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Beach Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,924,802.26	
Miscellaneous Revenue Not Anticipated	62,170.57	
2021 Appropriation Reserves Canceled in 2022	16,922.69	
Total Revenue Realized		3,003,895.52
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	2,146,344.92	
Reserved	206,732.65	
Expended Without Appropriation	-	
Cash Refund of Prior Year's Revenue	-	
Total Expenditures	2,353,077.57	
Less: Deferred Charges Included in Above "Total Expenditures"	-	
Total Expenditures - As Adjusted		2,353,077.57
Excess		650,817.95
Budget Appropriation - Surplus (General Budget)**	251,000.00	
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	399,817.95	
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 Beach Utility for 2021

2021 Appropriation Reserves Canceled in 2022	16,922.69	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '	-	
* Excess (Revenue Realized)		16,922.69

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

RESULTS OF 2022 OPERATIONS - BEACH UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	320,724.69
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	62,170.57
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	16,922.69
Accrued Interest Cancelled		1,200.32
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	401,018.27	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	401,018.27	401,018.27

OPERATING SURPLUS - BEACH UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	1,021,361.73
Excess in Results of 2022 Operations	XXXXXXXXXX	401,018.27
Amount Appropriated in the 2022 Budget - Cash	435,862.24	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services	-	XXXXXXXXXX
Balance - December 31, 2022	986,517.76	XXXXXXXXXX
	1,422,380.00	1,422,380.00

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

Cash		4,639,695.60
Investments		5,000.00
Interfund Accounts Receivable		-
Subtotal		4,644,695.60
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,658,177.84
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		986,517.76
Other Assets Pledged to Surplus:*		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		986,517.76

*In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF BEACH UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	-
Increased by:			
Rents Levied		\$	-
Decreased by:			
Collections	\$	-	
Overpayments applied	\$	-	
Transfer to Liens	\$	-	
Other	\$	-	
		\$	-
Balance December 31, 2022		\$	-

SCHEDULE OF BEACH UTILITY LIENS

Balance December 31, 2021		\$	-
Increased by:			
Transfers from Accounts Receivable	\$	-	
Penalties and Costs	\$	-	
Other	\$	-	
		\$	-
Decreased by:			
Collections	\$	-	
Other	\$	-	
		\$	-
Balance December 31, 2022		\$	-

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
BEACH UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting 2022	Balance as at Dec. 31, 2022
1. Emergency Authorization - Municipal*	\$ -	\$ -	\$ -	\$ -
2. Overexpenditure	\$ 10,862.24	\$ 10,862.24	\$ -	\$ -
3.	\$	\$	\$	\$ -
4.	\$	\$	\$	\$ -
5.	\$	\$	\$	\$ -
Deficit in Operations	\$ -	\$ -	\$ -	\$ -
Total Operating	\$ 10,862.24	\$ 10,862.24	\$ -	\$ -
6.	\$	\$	\$	\$ -
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.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Sheet 48a

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

 Anthony Mannino
 Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
BEACH UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$ -
2023 Interest on Bonds		\$ -	
BEACH UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	1,239,000.00	
Issued	XXXXXXXXXX	-	
Paid	120,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	1,119,000.00	XXXXXXXXXX	
	1,239,000.00	1,239,000.00	
2023 Bond Maturities - Capital Bonds			\$ 157,006.94
2023 Interest on Bonds		\$ 42,477.99	

INTEREST ON BONDS - BEACH UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	42,477.99	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	2,048.73	
Subtotal	\$	40,429.26	
Add: Interest to be Accrued as of 12/31/2023	\$	1,744.54	
Required Appropriation 2023			\$ 42,173.80

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
BEACH UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans		\$ -	
BEACH UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans		\$ -	

INTEREST ON LOANS - BEACH UTILITY BUDGET

2023 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	-	
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2023	\$	-	
Required Appropriation 2023			\$ -

LIST OF LOANS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans		\$ -	
BEACH UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans		\$ -	

INTEREST ON LOANS - BEACH UTILITY BUDGET

2023 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	-	
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2023	\$	-	
Required Appropriation 2023			\$ -

LIST OF LOANS ISSUED DURING 2022

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

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

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

Sheet 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.

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

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.

(Do not crowd - add additional sheets)

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

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

Sheet 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.

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

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.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR BEACH UTILITY ASSESSMENT NOTES

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

Sheet 51

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 BEACH UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Parking Meter Pay Station Improvements	4,811.80	-	-		-	-	4,811.80	-
Real Property Acquisition	999.60	-	-		-	-	999.60	-
Improvements to Beach Railing on the Boardwalk (4,000.02	132,782.42	-		-	712.80	4,712.82	132,782.42
Improvements to the Pump Station	8,689.92	-	-		-	-	8,689.92	-
PAGE TOTALS	18,501.34	132,782.42	-		-	712.80	19,214.14	132,782.42

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	18,501.34	132,782.42	-	-	-	712.80	19,214.14	132,782.42
PAGE TOTALS	18,501.34	132,782.42	-	-	-	712.80	19,214.14	132,782.42

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	18,501.34	132,782.42	-	-	-	712.80	19,214.14	132,782.42
PAGE TOTALS	18,501.34	132,782.42	-	-	-	712.80	19,214.14	132,782.42

Sheet
52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	18,501.34	132,782.42	-	-	-	712.80	19,214.14	132,782.42
PAGE TOTALS	18,501.34	132,782.42	-	-	-	712.80	19,214.14	132,782.42

Sheet
52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	18,501.34	132,782.42	-	-	-	712.80	19,214.14	132,782.42
TOTALS	18,501.34	132,782.42	-	-	-	712.80	19,214.14	132,782.42

Sheet 52.4

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

BEACH UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	35,399.61
Received from 2022 Budget Appropriation	XXXXXXXXXX	50,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	-	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	85,399.61	XXXXXXXXXX
	85,399.61	85,399.61

BEACH UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

BEACH 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
	-	-	-	-

BEACH UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	49,777.93
Premium on Sale of Bonds	xxxxxxxxx	-
Funded Improvement Authorizations Canceled	xxxxxxxxx	-
Appropriated to Finance Improvement Authorization	-	xxxxxxxxx
Appropriation to 2022 Budget Reserve	38,000.00	xxxxxxxxx
Balance - December 31, 2022	11,777.93	xxxxxxxxx
	49,777.93	49,777.93

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

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	69,178.67	
DUE FROM CURRENT FUND	2,222,510.41	
DUE FROM WATER/SEWER UTILITY CAPITAL FUND	50,164.45	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	67,256.38	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		237,870.81
Encumbrances Payable		75,925.29
Accrued Interest on Bonds and Notes		5,216.46
CONSUMER OVERPAYMENTS		7,127.70
PREPAID RENTS		6,664.70
DUE TO GENERAL CAPITAL FUND		4,697.72
ACCOUNTS PAYABLE		39,590.00
RESERVE FOR ACCUMULATED ABCENSES		50,000.00
Subtotal - Cash Liabilities		427,092.68 "C"
Reserve for Consumer Accounts and Lien Receivable		67,256.38
Fund Balance		1,914,760.85
Total	2,409,109.91	2,409,109.91

(Do not crowd - add additional sheets)

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	17,892,687.31	4,832,490.00
BONDS PAYABLE		830,000.00
LOANS PAYABLE		2,154,958.42
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		252,009.83
UNFUNDED		770,874.30
DUE TO SEWER OPERATING		50,164.45
ENCUMBRANCES		1,668,427.00
DUE TO CURRENT FUND		2,332,483.70
RESERVE FOR AMORTIZATION		4,361,429.07
RESERVE FOR DEFERRED AMORTIZATION		85,000.00
RESERVE FOR DEBT SERVICE		13,127.00
RESERVE FOR ROOF REPAIRS		100,000.00
RESERVE FOR VIDEO INSPECTION SEWER LINES		25,000.00
RESERVE FOR PUBLIC WORKS GENERATOR		24,500.00
RESERVE FOR SEWER INFRASTRUCTURE UPGRADES		37,349.04
RESERVE FOR MANHOLE RESETTING		97,979.62
RESERVE FOR LOANDS DUE FROM NJ I-BANK		14,399.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		241,251.94
CAPITAL FUND BALANCE		1,243.94
TOTALS	17,892,687.31	17,892,687.31

(Do not crowd - add additional sheets)

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

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

Sheet 43

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	518,836.31	518,836.31	-
Operating Surplus Anticipated with Consent of Director of Local Government	-	-	-
Rents	1,650,000.00	1,702,935.41	52,935.41
Reserve for TNSA	46,000.00	46,000.00	-
			-
			-
Reserve for Debt Service		-	-
Capital Fund Balance	50,000.00	50,000.00	
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,264,836.31	2,317,771.72	52,935.41
Deficit (General Budget) **	-	-	-
	2,264,836.31	2,317,771.72	52,935.41

** 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:	XXXXXXXXXX
Adopted Budget	2,264,836.31
Added by N.J.S.A. 40A:4-87	-
Emergency	-
Total Appropriations	2,264,836.31
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	2,264,836.31
Deduct Expenditures:	
Paid or Charged	1,826,965.50
Reserved	237,870.81
Surplus (General Budget)**	200,000.00
Total Expenditures	2,264,836.31
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,317,771.72	
Miscellaneous Revenue Not Anticipated	152,774.30	
2021 Appropriation Reserves Canceled in 2022	79,285.73	
Total Revenue Realized		2,549,831.75
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	1,826,965.50	
Reserved	237,870.81	
Expended Without Appropriation	-	
Cash Refund of Prior Year's Revenue	-	
Total Expenditures	2,064,836.31	
Less: Deferred Charges Included in Above "Total Expenditures"	-	
Total Expenditures - As Adjusted		2,064,836.31
Excess		484,995.44
Budget Appropriation - Surplus (General Budget)**	200,000.00	
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	284,995.44	
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	79,285.73	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '	-	
* Excess (Revenue Realized)		79,285.73

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	52,935.41
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	152,774.30
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	79,285.73
Accrued Interest Cancelled		23,004.09
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	307,999.53	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	307,999.53	307,999.53

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	2,125,597.63
Excess in Results of 2022 Operations	XXXXXXXXXX	307,999.53
Amount Appropriated in the 2022 Budget - Cash	518,836.31	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services	-	XXXXXXXXXX
Balance - December 31, 2022	1,914,760.85	XXXXXXXXXX
	2,433,597.16	2,433,597.16

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

Cash		69,178.67
Investments		-
Interfund Accounts Receivable		2,272,674.86
Subtotal		2,341,853.53
Deduct Cash Liabilities Marked with "C" on Trial Balance		427,092.68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,914,760.85
Other Assets Pledged to Surplus:*		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		1,914,760.85

*In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	<u>63,856.53</u>
Increased by:			
Rents Levied		\$	<u>1,706,335.26</u>
Decreased by:			
Collections	\$	<u>1,693,073.74</u>	
Overpayments applied	\$	<u>-</u>	
Transfer to Liens	\$	<u>-</u>	
Other	\$	<u>9,861.67</u>	
		\$	<u>1,702,935.41</u>
Balance December 31, 2022		\$	<u><u>67,256.38</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2021		\$	<u>-</u>
Increased by:			
Transfers from Accounts Receivable	\$	<u>-</u>	
Penalties and Costs	\$	<u>-</u>	
Other	\$	<u>-</u>	
		\$	<u>-</u>
Decreased by:			
Collections	\$	<u>-</u>	
Other	\$	<u>-</u>	
		\$	<u>-</u>
Balance December 31, 2022		\$	<u><u>-</u></u>

**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)

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting 2022	Balance as at Dec. 31, 2022
1. Emergency Authorization - Municipal*	\$ -	\$ -	\$ -	\$ -
2. Overexpenditure	\$ 20,287.27	\$ 20,287.27	\$ -	\$ -
3.	\$	\$	\$	\$ -
4.	\$	\$	\$	\$ -
5.	\$	\$	\$	\$ -
Deficit in Operations	\$ -	\$ -	\$ -	\$ -
Total Operating	\$ 20,287.27	\$ 20,287.27	\$ -	\$ -
6.	\$	\$	\$	\$ -
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.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Sheet 48a

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

 Anthony Mannino
 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	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$ -
2023 Interest on Bonds		\$ -	
SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	880,000.00	
Issued	XXXXXXXXXX	-	
Paid	50,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	830,000.00	XXXXXXXXXX	
	880,000.00	880,000.00	
2023 Bond Maturities - Capital Bonds			\$ 50,000.00
2023 Interest on Bonds		\$ 30,500.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	30,500.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	5,216.46	
Subtotal	\$	25,283.54	
Add: Interest to be Accrued as of 12/31/2023	\$	1,351.94	
Required Appropriation 2023	\$	26,635.48	

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 NJ I-BANK LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	2,234,941.19	
Issued	XXXXXXXXXX	-	
Paid	79,982.77	XXXXXXXXXX	
Outstanding - December 31, 2022	2,154,958.42	XXXXXXXXXX	
	2,234,941.19	2,234,941.19	
2023 Loan Maturities			\$ 79,982.77
2023 Interest on Loans		\$ 16,343.76	
SEWER UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans		\$ -	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2023 Interest on Loans (*Items)	\$	16,343.76	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	-	
Subtotal	\$	16,343.76	
Add: Interest to be Accrued as of 12/31/2023	\$	-	
Required Appropriation 2023	\$	16,343.76	

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	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans		-	\$ -
SEWER UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans		-	\$ -

INTEREST ON LOANS - SEWER UTILITY BUDGET

2023 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	-	
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2023	\$	-	
Required Appropriation 2023			\$ -

LIST OF BONDS ISSUED DURING 2022

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

DEBT SERVICE FOR 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	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 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.

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

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.

(Do not crowd - add additional sheets)

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	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 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.

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

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.

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

(Do not crowd - add additional sheets)

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	2023		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

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 Prinicipal	For Interest/Fees
Total	-	-	-

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Improvements to Sanitary Sewer System	162,055.57	182,490.00	-		-	89,954.26	252,009.83	182,490.00
Improvements to Sanitary Sewer System - Phase 2	-	4,650,000.00	-		2,393,188.70	(1,668,427.00)	-	588,384.30
Total	70000-	162,055.57	-	-	2,393,188.70	(1,578,472.74)	252,009.83	770,874.30

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	162,055.57	4,832,490.00	-	-	2,393,188.70	(1,578,472.74)	252,009.83	770,874.30
PAGE TOTALS	162,055.57	4,832,490.00	-	-	2,393,188.70	(1,578,472.74)	252,009.83	770,874.30

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	162,055.57	4,832,490.00	-	-	2,393,188.70	(1,578,472.74)	252,009.83	770,874.30
PAGE TOTALS	162,055.57	4,832,490.00	-	-	2,393,188.70	(1,578,472.74)	252,009.83	770,874.30

Sheet
52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	162,055.57	4,832,490.00	-	-	2,393,188.70	(1,578,472.74)	252,009.83	770,874.30
PAGE TOTALS	162,055.57	4,832,490.00	-	-	2,393,188.70	(1,578,472.74)	252,009.83	770,874.30

Sheet
52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	162,055.57	4,832,490.00	-	-	2,393,188.70	(1,578,472.74)	252,009.83	770,874.30
TOTALS	162,055.57	4,832,490.00	-	-	2,393,188.70	(1,578,472.74)	252,009.83	770,874.30

Sheet 52
Totals

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	191,251.94
Received from 2023 Budget Appropriation	XXXXXXXXXX	50,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	-	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	241,251.94	XXXXXXXXXX
	241,251.94	241,251.94

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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	xxxxxxxxx	51,243.94
Premium on Sale of Bonds	xxxxxxxxx	-
Funded Improvement Authorizations Canceled	xxxxxxxxx	-
Appropriated to Finance Improvement Authorization	-	xxxxxxxxx
Appropriation to 2023 Budget Reserve	50,000.00	xxxxxxxxx
Balance - December 31, 2022	1,243.94	xxxxxxxxx
	51,243.94	51,243.94