

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 66,876
NET VALUATION TAXABLE 2022 3,564,802,537
MUNICODE 1209

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.

 TOWNSHIP of **OLD BRIDGE**, County of **MIDDLESEX**

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 himshah@oldbridge.com
Title Chief Financial Officer

(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, **Himanshu R. Shah**, am the Chief Financial Officer, License # **O-562**, of the **TOWNSHIP** of **OLD BRIDGE**, County of **MIDDLESEX** 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 himshah@oldbridge.com
Title Chief Financial Officer
Address One Old Bridge Plaza
Phone Number 732-721-5600 x2900
Fax Number 732-607-4829

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

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

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

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

(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: TOWNSHIP OF OLD BRIDGE

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: TOWNSHIP OF OLD BRIDGE

Chief Financial Officer: Himanshu R. Shah

Signature: himshah@oldbridge.com

Certificate #: O-0562

Date: 2/3/2023

22-6002057

Fed I.D. #

TOWNSHIP OF OLD BRIDGE

Municipality

MIDDLESEX

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>108,990.00</u>	\$ <u>1,390,309.87</u>	\$ <u>2,729,464.11</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.

himshah@oldbridge.com
Signature of Chief Financial Officer

2/3/2023
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	49,619,489.36	-
APPROPRIATION RESERVES		3,372,804.24
ENCUMBRANCES PAYABLE		1,435,649.85
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		89,698.50
PREPAID TAXES		1,064,849.31
DUE TO STATE:		
MARRIAGE LICENSE		55.00
DCA TRAINING FEES		36,234.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		3,402,627.98
ACCOUNTS PAYABLE-PRIOR YEAR BILLS		1,002,762.47
RESERVE FOR TAX COURT JUDGMENTS		1,404,748.83
RESERVE FOR CROWN CASTLE LAND LEASE		48,000.00
RESERVE FOR REVALUATION		3,000,000.00
RESERVE FOR OFF TRACT IMPROVEMENTS		894,429.87
RESERVE FOR FEMA REIMBURSEMENT		77,351.43
RESERVE FOR EVIDENCE FUND		73,649.18
RESERVE FOR SALE OF ASSETS		1,587,000.00
RESERVE FOR OUTSIDE LIEN PAYABLE		
RESERVE FOR MISCELLANEOUS PAYABLE		
RESERVE FOR MUNICIPAL RELIEF FUND		326,566.40
PAGE TOTAL	49,619,489.36	17,816,427.06

(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	83,890.32	
DUE TO -		
DUE TO STATE OF NJ		10.80
RESERVE FOR ANIMAL CONTROL TRUST FUND		83,879.52
FUND TOTALS	83,890.32	83,890.32
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,112,377.21	
RESERVE FOR:MUNICIPAL TRUST FUND		1,112,377.21
FUND TOTALS	1,112,377.21	1,112,377.21
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	27,312,692.06	8,488,862.05
OTHER TRUST FUNDS (continued)		
Cultural Arts		14.09
Camp ROBIN		22,103.14
Reserve for Premium Tax Sales		2,162,200.00
Reserve for Recycling Program		89,435.78
Reserve for Office on Aging - Donation		584.97
Reserve for Sommers Cleanup		2,143,141.16
Reserve for Abandoned Property Fee		162,138.71
Reserve for Recycling Containers		8,006.78
Reserve for Senior Activity		3,311.48
Reserve for Senior Trips		2,637.60
Reserve for Donations		53,188.48
Reserve for Miscellaneous Deposit		208,527.26
Reserve for Engineering Inspection Fees Escrow		2,142,009.65
Reserve for Multi-Dwelling Escrow		163,753.11
Reserve for Planning and Escrow		753,048.34
Reserve for Off-Duty Employment - Police		652,754.05
Reserve Performance Bond Cash Deposit		4,576,147.79
Reserve for DARE		8,821.93
Reserve for Detention Basin Maintenance		382,551.43
Reserve for Road Opening Permit		89,539.50
Reserve for Donation Food Bank		51,376.19
Recreation Trips		27,428.96
Reserve for Storm Recovery		1,394,551.02
Workers Comp Trust Fund		9,319.14
Workers Comp Self Insurance Fund		808,440.28
Reserve for Tree Removal		1,795,337.88
Reserve for Recreation Program		45,129.87
Accumulated Absence		784,752.37
Self Insurance Settlements		283,579.05
TOTALS	27,312,692.06	27,312,692.06

(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
Cultural Arts	14.09			14.09
Camp ROBIN	25,422.35	40,335.96	43,655.17	22,103.14
Reserve for COAH	3,211,372.88	408,456.33	99,685.64	3,520,143.57
Due Current Fund		576,981.17	576,981.17	-
Reserve for Premium Tax Sales	1,189,900.00	2,025,600.00	1,053,300.00	2,162,200.00
Reserve for Recycling Program	59,953.45	29,482.33		89,435.78
Reserve for Unemployment	26,536.51	71,647.91	79,985.84	18,198.58
Reserve for Worker Difference Card	32.37	9,730.34	9,762.71	-
Reserve for Office on Aging - Donation	1,394.97	40.00	850.00	584.97
Reserve for Sommers Cleanup	2,699,647.07	12,134.53	568,640.44	2,143,141.16
Reserve for Abandoned Property Fee	178,615.25	29,500.00	45,976.54	162,138.71
Reserve for Recycling Containers	9,389.48	3,645.00	5,027.70	8,006.78
Reserve for Senior Activity	1,398.96	5,200.00	3,287.48	3,311.48
Reserve for Senior Trips	6,314.60	4,966.50	8,643.50	2,637.60
Reserve for Donations	68,072.88	11,081.95	25,966.35	53,188.48
Reserve for Miscellaneous Deposit	153,980.44	372,269.68	317,722.86	208,527.26
Reserve for Engineering Inspection Fee	1,480,620.37	1,336,574.45	675,185.17	2,142,009.65
Reserve for Multi-Dwelling Escrow	162,884.93	868.18	-	163,753.11
Reserve for Planning and Escrow	583,361.86	638,681.12	468,994.64	753,048.34
Reserve for Off-Duty Employment - Poli	262,022.06	2,984,634.66	2,593,902.67	652,754.05
Reserve Performance Bond Cash Depo	3,868,955.53	941,427.25	234,234.99	4,576,147.79
Reserve for Leaf Bags	1,881.65		1,881.65	-
Reserve for DARE	5,044.43	5,650.00	1,872.50	8,821.93
Reserve for Detention Basin Maintenanc	380,836.38	2,287.05	572.00	382,551.43
Reserve for Road Opening Permit	76,864.50	19,975.00	7,300.00	89,539.50
Reserve for Donation Food Bank	68,125.62	22,999.80	39,749.23	51,376.19
Reserve for Clerk's Office - Bid Bond E	57,027.96	17,696.66	74,724.62	-
Recreation Trips	37,485.75	93,882.38	103,939.17	27,428.96
Reserve for Storm Recovery	1,244,825.21	152,433.83	2,708.02	1,394,551.02
Workers Comp Trust Fund	9,319.14			9,319.14
Workers Comp Self Insurance Fund	728,570.69	192,379.51	112,509.92	808,440.28
Reserve for Tree Removal	931,656.80	894,636.30	30,955.22	1,795,337.88
Reserve for Recreation Program	34,686.31	39,860.35	29,416.79	45,129.87
Accumulated Absence	895,407.25	153,388.70	264,043.58	784,752.37
Self Insurance Settlements	283,579.05			283,579.05
Reserve for Woodhaven Escrows	3,277,942.28	302,848.78	-	3,580,791.06
Reserve for Confiscated Funds	54,284.29	29,919.70		84,203.99
Reserve for Daycare Expenditures	942,753.13	1,954,701.73	1,932,288.58	965,166.28
PAGE TOTAL	\$ 23,020,180.49	\$ 13,385,917.15	\$ 9,413,764.15	\$ 26,992,333.49

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
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	56,637,307.38	7,636,970.59
RESERVE TO PAY ESIP BONDS		6,130.00
RESERVE HIGHPOINTE TRAFFIC LIGHT		60,000.00
RESERVE FOR PREMIUM ON BONDS AND NOTES		29,642.29
RESERVE FOR STATE GRANT		1,900,000.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		30,405,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		586,918.86
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,910,350.92
UNFUNDED		6,781,674.77
ENCUMBRANCES PAYABLE		4,812,451.51
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		71,040.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		1,437,128.44
	56,637,307.38	56,637,307.38

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund	
Amboy National Bank	364,044.41
Lakeland Bank (1st Constitution)	2,611,659.92
Amboy National - Tax Sweep Account	20,560,148.14
Amboy National Bank - Tax Account	144,339.83
Columbia Bank	181,571.07
Amboy National	3,175.55
Manasquan Bank	4,994,117.21
Kearny Bank	2,351,045.67
General Capital Fund	
Amboy National Bank	2,112,876.25
Lakeland Bank (1st Constitution)	4,000,000.00
Amboy National Bank - 1991 Bond	29,044.17
Animal Control Fund	
Amboy National Bank	86,319.19
Unemployment Trust Fund	
Amboy National Bank	18,198.58
Parking Utility	
Amboy National Bank	112,633.76
Amboy National Bank	50,000.00
Lakeland Bank (1st Constitution)	33,229.29
Parking Capital	
Amboy National Bank	1,006,526.56
COAH	
Amboy National Bank	2,180,945.26
Amboy National Bank	1,308,285.90
Amboy National Bank	43,304.90
Amboy National Bank	9.47
Arena & Recreation - Capital	
Amboy National Bank	33,661.88
Arena & Recreation Utility - Operation	
Amboy National Bank	113,180.86
Lakeland Bank (1st Constitution)	129,275.19
Grant Trust Fund	
Amboy National Bank	100,000.00
Amboy National Bank	322,644.99
Kearny Bank	2,400,000.00
PAGE TOTAL	45,290,238.05

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
Assistive Technology	11,862.00		11,782.00			80.00
Body Armor		4,241.00	10,380.56	6,140.31	0.75	0.00
Body Worn Cameras	305,700.00		61,140.00			244,560.00
Bulletproof Vest Program	22,635.11	13,650.00	17,079.84			19,205.27
Clean Communities		124,018.76	124,018.76			-
Cultural Arts Grant		8,525.00				8,525.00
Drive Sober or Get Pulled Over	9,000.00	8,750.00	9,105.00		8,645.00	-
NJDEP Resilient NJ	14,934.50					14,934.50
Emergency Management Preparedness		10,000.00	10,000.00			-
HDSRF	4,213.00					4,213.00
Highway Safety Grant	181,794.46		63,433.76		118,360.70	-
Information & Assistance	6,500.00	10,000.00	11,000.00			5,500.00
Mental Health	875.00	3,500.00	3,500.00			875.00
Municipal Alliance	22,689.00	22,689.00	28,569.00			16,809.00
NJDOT 516 Sidewalk Improvements	350,000.00					350,000.00
NJDOT Morganville Road	341,510.00		341,510.00			-
NJDOT Phillips Drive	728,722.00		435,422.11			293,299.89
NJDOT Southwood Drive	82,895.00		82,895.00			-
NJDOT Local Freight Impact	900,000.00	640,000.00				1,540,000.00
PAGE TOTALS	2,983,330.07	845,373.76	1,209,836.03	6,140.31	127,006.45	2,498,001.66

**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	2,983,330.07	845,373.76	1,209,836.03	6,140.31	127,006.45	2,498,001.66
Physical Fitness	3,500.00	10,000.00	8,000.00			5,500.00
Recycling Enhancement Grant		7,500.00	7,500.00			-
Recycling Tonnage Grant		132,595.08	132,595.08			-
Recreational Opportunities for Individuals with Disabilities	7,520.00		7,520.00			-
Safe & Secure	4,678.00	32,400.00	32,580.00		165.55	4,332.45
Transportation Grant	4,500.00	18,000.00	18,000.00			4,500.00
Electric Charging Station	30,000.00					30,000.00
Pedestrian Safety	20,915.00	21,000.00	19,980.00			21,935.00
STEP Grant	70.00	55,000.00	50,280.00			4,790.00
Public Awareness	17,400.00		400.00			17,000.00
NJDOT Throckmorton Lane		425,270.00				425,270.00
Click It or Ticket		8,750.00	7,700.00		1,050.00	-
Distracted Driving		7,000.00	7,000.00			-
Education		9,000.00	3,825.00			5,175.00
Socialization/Recreation		10,000.00	7,131.00			2,869.00
DMHAS Youth Leadership		5,000.00				5,000.00
HSF Safe Corridors Project		70,225.00	70,225.00			-
						-
PAGE TOTALS	3,071,913.07	1,657,113.84	1,582,572.11	6,140.31	128,222.00	3,024,373.11

**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	3,071,913.07	1,657,113.84	1,582,572.11	6,140.31	128,222.00	3,024,373.11
						-
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						-
						-
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						-
						-
						-
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						-
						-
						-
						-
						-
						-
TOTALS	3,071,913.07	1,657,113.84	1,582,572.11	6,140.31	128,222.00	3,024,373.11

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				
Assistive Technology	4,528.00			4,527.90			0.10
Body Armor		4,241.00		4,241.00			-
Bulletproof Vest Partnership Grant	13,298.30		13,650.00	26,775.00			173.30
Clean Communities	282,662.75		124,018.76	247,133.83			159,547.68
Cultural Arts Grant		10,657.00					10,657.00
Distracted Driving Grant			7,000.00	7,000.00			-
Drive Sober or Get Pulled Over	7,140.00		8,750.00	7,245.00		8,645.00	-
Drunk Driving Enforcement Fund	3,335.39			1,000.00			2,335.39
Emergency Management Preparedness Grant	10,000.00		10,000.00	20,000.00			-
Electric Charging Station Grant	30,000.00			30,000.00			-
HDSRF Grant	122,724.77			121,849.22			875.55
Information & Assistance Grant	6,500.00	6,000.00	4,000.00	16,500.00			-
Manino Park Improvement	278,580.55			27,312.12			251,268.43
Mental Health	6,000.00	3,500.00					9,500.00
Municipal Alliance Program	24,467.15	28,362.00		35,510.79		1.19	17,317.17
Municipal Court - Alcohol Rehabilitation	1,230.57						1,230.57
NJDEP Resilient NJ Grant Program	14,934.50						14,934.50
NJ DOT Route 516 Sidewalk Improvements	350,000.00						350,000.00
NJ DOT Morganville Road	7,370.98					7,370.98	-
PAGE TOTALS	1,162,772.96	52,760.00	167,418.76	549,094.86	-	16,017.17	817,839.69

**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	1,162,772.96	52,760.00	167,418.76	549,094.86	-	16,017.17	817,839.69
NJ DOT Phillips Drive	728,722.00			663,528.84			65,193.16
NJ DOT Local Freight Impact	900,000.00		640,000.00				1,540,000.00
Pedestrian Safety Grant	12,125.00		21,000.00	15,205.00			17,920.00
Physical Fitness Grant	933.98	6,000.00	4,000.00	10,013.98			920.00
Public Awareness	20,000.00			508.87			19,491.13
Recreational Opportunities for Individuals with Disabilities	772.02			240.00		532.02	-
Recycling Enhancement Grant		7,500.00		7,500.00			-
Recycling Tonnage Grant	118,564.45		132,595.08	45,367.08			205,792.45
Safe & Secure Community Program	63,406.98	247,484.00		245,631.74		165.55	65,093.69
Transportation Grant	4,500.00	18,000.00		22,500.00			-
Community Vegetable Garden at Silver Linings Center	923.43			220.00			703.43
SFSP Fire District Payments		22,053.00		22,053.00			-
STEP Grant		55,000.00		47,970.00			7,030.00
Click It or Ticket			8,750.00	7,700.00		1,050.00	-
NJDOT Throckmorton Lane		425,270.00					425,270.00
Education		9,000.00		8,092.23			907.77
Socialization/Recreation		10,000.00		9,379.41			620.59
DMHAS Youth Leadership			5,000.00				5,000.00
PAGE TOTALS	3,012,720.82	853,067.00	978,763.84	1,655,005.01	-	17,764.74	3,171,781.91

**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	3,012,720.82	853,067.00	978,763.84	1,655,005.01	-	17,764.74	3,171,781.91
HSF Safe Corridors Project			70,225.00	70,225.00			-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	3,012,720.82	853,067.00	1,048,988.84	1,725,230.01	-	17,764.74	3,171,781.91

Sheet
11.2

**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	-	-	-	-	-	-
American Recovery Plan	1,298,300.89			3,474,504.50	(2,300,000.00)	2,472,805.39
Body Armor				6,140.31		6,140.31
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	1,298,300.89	-	-	3,480,644.81	(2,300,000.00)	2,478,945.70

Sheet 12
Totals

*LOCAL DISTRICT 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	110,788,843.00
Paid	110,788,843.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
	110,788,843.00	110,788,843.00

* 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	
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	32,163,982.68
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	2,716,784.03
Due County for Added and Omitted Taxes	XXXXXXXXXX	674,266.57
Paid	35,555,033.28	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	35,555,033.28	35,555,033.28

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 4	5,259,300.39	XXXXXXXXXX
Sewer -		XXXXXXXXXX
Water -		XXXXXXXXXX
Garbage -		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Total 2022 Levy	XXXXXXXXXX	5,259,300.39
Paid	5,259,300.39	XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	5,259,300.39	5,259,300.39

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	9,500,000.00	9,500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	13,721,248.00	16,278,800.91	2,557,552.91
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,048,988.84	1,048,988.84	-
			-
			-
Total Miscellaneous Revenue Anticipated	14,770,236.84	17,327,789.75	2,557,552.91
Receipts from Delinquent Taxes	1,000,000.00	1,772,048.18	772,048.18
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	35,994,402.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	3,004,404.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	38,998,806.00	43,553,424.75	4,554,618.75
	64,269,042.84	72,153,262.68	7,884,219.84

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	191,646,601.42
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	110,788,843.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	34,880,766.71	xxxxxxxxxx
Due County for Added and Omitted Taxes	674,266.57	xxxxxxxxxx
Special District Taxes	5,259,300.39	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	3,510,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	43,553,424.75	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.	195,156,601.42	195,156,601.42

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		63,220,054.00
2022 Budget - Added by N.J.S.A. 40A:4-87		1,048,988.84
Appropriated for 2022 (Budget Statement Item 9)		64,269,042.84
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		250,000.00
Total General Appropriations (Budget Statement Item 9)		64,519,042.84
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		64,519,042.84
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	57,480,106.53	
Paid or Charged - Reserve for Uncollected Taxes	3,510,000.00	
Reserved	3,372,804.24	
Total Expenditures		64,362,910.77
Unexpended Balances Canceled (see footnote)		156,132.07

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	2,557,552.91
Delinquent Tax Collections	XXXXXXXXXX	772,048.18
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	4,554,618.75
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	156,132.07
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	1,304,660.78
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	3,469,788.52
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	236,852.97
Transferred to Reserve for Tax Court Judgments	946,566.85	
Utility Appropriation Reserve Returned		30,183.74
Cancellation of Prior Year Accounts Payable		321,373.53
Transferred to Reserve for Revaluation	2,000,000.00	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	-	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	135,209.74	XXXXXXXXXX
Miscellaneous Result of Operations	102,921.64	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	10,218,513.22	XXXXXXXXXX
	13,403,211.45	13,403,211.45

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PROCEEDS FROM AUCTION	106,143.55
POLLING PLACE RENTAL	1,830.00
HOTEL TAX	77,589.04
CANCELED O/S CKS	3,628.71
REFUND OF PRIOR YEAR EXP	312,719.16
PERS REFUND	81,137.57
RETURNED CHECK FEE	640.00
MISCELLANEOUS	274,547.28
VENDING MACH COMMISSIONS	777.49
ELECTRIC UTILITY CHARGES	23,732.20
BILLBOARD RENTAL	1,200.00
PSE&G LAND LEASE	13,722.00
ELECTRIC CHARGING STATION REVENUE	85.26
DUPLICATE BILLS	3,930.00
MISC TAX RECEIPTS	10,621.12
LIEN CANCELLATION FEE	1,440.00
CERTIFICATE OF REDEMP FE	50.00
SEARCHES	10.00
SR/VET ADMIN COSTS REIMB	6,293.84
CREDIT CARD FEES	31,195.14
VACANT PROPERTY CLEANUP	27,234.75
HOMESTEAD REB ADMIN FEE	1,949.40
SOLID WASTE USER FEES	730.28
PROPERTY LIST	1,835.00
INSURANCE REFUND	78,229.82
DISABILITY REFUNDS	1,792.02
INSURANCE REIMB(FIRE/OTH	78,453.98
G. BUSH BLDG - HALL RENT	6,696.00
SR ID PICTURE FEES	1,155.00
FOOD BASKETS	1,960.00
HEALTH COPIES	8,570.00
GUN PERMITS	7,130.50
ALARM PERMITS	1,070.00
Page Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,168,099.11

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	12,860,409.76
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	10,218,513.22
4. Amount Appropriated in the 2022 Budget - Cash	9,500,000.00	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	13,578,922.98	xxxxxxxxxx
	23,078,922.98	23,078,922.98

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

Cash		31,059,600.97
Investments		
[REDACTED]		
Sub Total		31,059,600.97
Deduct Cash Liabilities Marked with "C" on Trial Balance		17,816,427.06
Cash Surplus		13,243,173.91
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	85,749.07	
Deferred Charges #	250,000.00	
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		335,749.07
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		13,578,922.98

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) #			\$ 189,982,174.55
or			
(Abstract of Ratables)			\$
2. Amount of Levy - Special District Taxes			\$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$ 1,808,672.28
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$ 1,836,004.44
5a. Subtotal 2022 Levy	\$ 193,626,851.27		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2022 Tax Levy			\$ 193,626,851.27
6. Transferred to Tax Title Liens			\$ 127,425.95
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ (735,028.11)
9. Discount Allowed			\$
10. Collected in Cash: In 2021	\$ 1,135,905.25		
In 2022*	\$ 189,212,165.54		
Homestead Benefit Credit	\$ 1,976,236.12		
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 322,294.51		
Total To Line 14	\$ 192,646,601.42		
11. Total Credits			\$ 192,038,999.26
12. Amount Outstanding December 31, 2022			\$ 1,587,852.01
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	99.49%		

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			\$ 192,646,601.42
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ 1,000,000.00
To Current Taxes Realized in Cash (Sheet 17)			\$ 191,646,601.42

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)	\$ 192,646,601.42
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 192,646,601.42
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 193,626,851.27
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.49%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 192,646,601.42
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 192,646,601.42
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 193,626,851.27
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.49%</u>

**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	87,150.44	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	72,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	245,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	8,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	250.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	3,955.49
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	9,254.11
9. Received in Cash from State	XXXXXXXXXX	314,691.77
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	85,749.07
Due To State of New Jersey	-	XXXXXXXXXX
	413,650.44	413,650.44

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

Line 2	72,500.00	
Line 3	245,250.00	
Line 4	8,500.00	
Sub - Total	326,250.00	
Less: Line 7	3,955.49	
To Item 10, Sheet 22	322,294.51	

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		3,742,515.76	XXXXXXXXXX
A. Taxes	1,719,581.13	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,022,934.63	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	35,198.16
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		183,328.64	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) 12,379.49
B. Tax Title Liens - Transfers from Taxes		(1) 12,379.49	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	3,890,646.24
8. Totals		3,938,223.89	3,938,223.89
9. Balance Brought Down		3,890,646.24	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,772,048.18
A. Taxes	1,770,664.50	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,383.68	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		3,045.41	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		127,425.95	XXXXXXXXXX
13. 2022 Taxes		1,587,852.01	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	3,836,921.43
A. Taxes	1,672,519.63	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,164,401.80	XXXXXXXXXX	XXXXXXXXXX
15. Totals		5,608,969.61	5,608,969.61

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 45.54%

17. Item No.14 multiplied by percentage shown above is 1,747,334.02 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	14,110,500.00	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	14,110,500.00
	14,110,500.00	14,110,500.00

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*	\$	\$	\$ 250,000.00	\$ 250,000.00
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
Deficit in Public Defender	\$ 10,545.96	\$ 11,000.00	\$ 3,205.60	\$ 2,751.56
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ 10,545.96	\$ 11,000.00	\$ 253,205.60	\$ 252,751.56

*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

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

 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	22,575,000.00	
Issued	xxxxxxxxxx	12,200,000.00	
Paid	4,370,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	30,405,000.00	xxxxxxxxxx	
	34,775,000.00	34,775,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 4,455,000.00
2023 Interest on Bonds*		\$ 823,051.24	
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)			\$ 823,051.24

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
2022 General Obligation Bonds	565,000.00	12,200,000.00	3/31/2022	Various
Total	565,000.00	12,200,000.00		

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	1,139,746.97	
Issued	XXXXXXXXXX		
Paid	552,828.11	XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	586,918.86	XXXXXXXXXX	
	1,139,746.97	1,139,746.97	
2023 Loan Maturities			\$ 290,051.63
2023 Interest on Loans			\$ 8,412.50
Total 2023 Debt Service for NJEIT Loan			\$ 298,464.13
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 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 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	
Refunded			
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		\$	
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.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

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
2000-35 - Global Landfill Closure		6,195.44						6,195.44
2004-11 - Various Improvements & Acq of Equipment	7,563.00				1,668.00		5,895.00	
2005-09 - Various Capital Improvements	46,761.08						46,761.08	
2005-33 - Various Park Improvements	47,850.00					23,500.00	24,350.00	
2005-35 - Various Road Improvements	75,000.00					25,000.00	50,000.00	
2005-36 - Technology					-			
2006-58 - Technology	29,431.97				5,729.48		23,702.49	
2008-09 - Various 2008 Capital Improvements	379.42	209,231.59			-		379.42	209,231.59
2010-21 - Various 2010 Capital Improvements					(3,627.25)	3,627.25		
2013-10 - Various 2013 Capital Improvements		10,000.00			10,000.00			
2014-08 - Various 2014 Capital Improvements	31,617.90				9,491.55	22,126.35		
2015-04 - Various 2015 Capital Improvements	17,258.95	11,332.88				28,591.83		
2016-04 - Various 2016 Capital Improvements		23,389.22			9,263.42	573.94		13,551.86
2017-01 - Various 2017 Capital Improvements		33,593.30			-			33,593.30
2018-04 - Various 2018 Capital Improvements		111,729.44			12,477.94	58,500.00		40,751.50
2019-04 - Various 2019 Capital Improvements		1,228,979.88			175,338.07	51,563.81		1,002,078.00
2020-05 - Various 2020 Capital Improvements		1,484,135.22			915,876.26	227,134.55		341,124.41
2021-02 - 2021 Courtroom & Bldg Dept Improvements		49,677.40			(32,298.96)	3,671.88	73,304.48	5,000.00
2021-04 - Various 2021 Capital Improvements		1,218,324.77			316,463.42	68,589.32	164,149.23	669,122.80
Page Total	255,862.32	4,386,589.14	-	-	1,420,381.93	512,878.93	388,541.70	2,320,648.90

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	255,862.32	4,386,589.14	-	-	1,420,381.93	512,878.93	388,541.70	2,320,648.90
2021-17 - Various 2021 Parks Improvements	1,754,675.00				17,600.00		1,737,075.00	
2022-06 - Various 2022 Capital Improvements			10,015,000.00		4,766,065.78	3,174.13	784,734.22	4,461,025.87
2022-13 - Various 2022 Road Improvements			500,000.00		500,000.00			
2022-22 - Municipal Complex Courtyard			160,000.00		160,000.00			
PAGE TOTALS	2,010,537.32	4,386,589.14	10,675,000.00	-	6,864,047.71	516,053.06	2,910,350.92	6,781,674.77

Sheet 35.1

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

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
2022 Various Capital Improvements	10,015,000.00	9,779,200.00	235,800.00	235,800.00
2022 Various Road Improvements	500,000.00			500,000.00
Municipal Complex Courtyard	160,000.00			160,000.00
Total	10,675,000.00	9,779,200.00	235,800.00	895,800.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	1,808,106.92
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	89,021.52
Appropriated to Finance Improvement Authorizations	160,000.00	xxxxxxxxxx
Appropriated to 2022 Budget Revenue	300,000.00	xxxxxxxxxx
Balance - December 31, 2022	1,437,128.44	xxxxxxxxxx
	1,897,128.44	1,897,128.44

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.

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 - ARENA 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	246,645.25	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		5,011.89
Encumbrances Payable		24,529.79
Accrued Interest on Bonds and Notes		201.62
Due to - Current Fund		135,209.74
Sales Tax Payable		31.13
Accounts Payable		202.50
Subtotal - Cash Liabilities		165,186.67 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		81,458.58
Total	246,645.25	246,645.25

(Do not crowd - add additional sheets)

ANALYSIS OF ARENA 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 ARENA UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated		-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Arena Fees	475,000.00	642,038.83	167,038.83
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	475,000.00	642,038.83	167,038.83
Deficit (General Budget) **	105,026.00		(105,026.00)
	580,026.00	642,038.83	62,012.83

** 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		580,026.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		580,026.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		580,026.00
Deduct Expenditures:		
Paid or Charged	575,014.11	
Reserved	5,011.89	
Surplus (General Budget)**		
Total Expenditures		580,026.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

ARENA UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Arena 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)")	642,038.83	
Miscellaneous Revenue Not Anticipated	1,628.77	
2021 Appropriation Reserves Canceled in 2022	5,665.66	
Total Revenue Realized		649,333.26
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	575,014.11	
Reserved	5,011.89	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	580,026.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		580,026.00
Excess		69,307.26
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	69,307.26	
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 Arena Utility for 2021

2021 Appropriation Reserves Canceled in 2022	26,621.53	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '	20,955.87	
* Excess (Revenue Realized)		5,665.66

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

RESULTS OF 2022 OPERATIONS - ARENA UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	62,012.83
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	1,628.77
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	5,665.66
Result of Operations		60.30
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	69,367.56	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	69,367.56	69,367.56

OPERATING SURPLUS - ARENA UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	12,091.02
Excess in Results of 2022 Operations	XXXXXXXXXX	69,367.56
Amount Appropriated in the 2022 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2022	81,458.58	XXXXXXXXXX
	81,458.58	81,458.58

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

Cash		246,645.25
Investments		
Interfund Accounts Receivable		
Subtotal		246,645.25
Deduct Cash Liabilities Marked with "C" on Trial Balance		165,186.67
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		81,458.58
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		81,458.58

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

SCHEDULE OF ARENA 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 ARENA 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 -
ARENA 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.	\$	\$	\$	\$ -
3.	\$	\$	\$	\$ -
4.	\$	\$	\$	\$ -
5.	\$	\$	\$	\$ -
Deficit in Operations	\$	\$	\$	\$ -
Total Operating	\$ -	\$ -	\$ -	\$ -
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

Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
ARENA 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		\$	
ARENA UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	670,000.00	
Issued	XXXXXXXXXX	300,000.00	
Paid	105,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	865,000.00	XXXXXXXXXX	
	970,000.00	970,000.00	
2023 Bond Maturities - Capital Bonds			\$ 110,000.00
2023 Interest on Bonds		\$ 23,280.00	

INTEREST ON BONDS - ARENA UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	23,280.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	201.62	
Subtotal	\$	23,078.38	
Add: Interest to be Accrued as of 12/31/2023	\$	5,507.50	
Required Appropriation 2023	\$	28,585.88	

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
2022 Arena Bonds	15,000.00	300,000.00	3/31/2022	Various
	15,000.00	300,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
ARENA 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		\$	
ARENA 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 - ARENA 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
ARENA 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		\$	
ARENA 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 - ARENA 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 ARENA 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 ARENA 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 - ARENA 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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS ARENA UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ARENA (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
2020-06 Arena Improvements		34,942.77			8,476.29	11,466.48		15,000.00
2021-05 Arena Improvements		22,205.46			5,654.71	16,550.75		
PAGE TOTALS	-	57,148.23	-	-	14,131.00	28,017.23	-	15,000.00

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ARENA (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	-	57,148.23	-	-	14,131.00	28,017.23	-	15,000.00
PAGE TOTALS	-	57,148.23	-	-	14,131.00	28,017.23	-	15,000.00

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ARENA (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	-	57,148.23	-	-	14,131.00	28,017.23	-	15,000.00
PAGE TOTALS	-	57,148.23	-	-	14,131.00	28,017.23	-	15,000.00

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ARENA (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	-	57,148.23	-	-	14,131.00	28,017.23	-	15,000.00
PAGE TOTALS	-	57,148.23	-	-	14,131.00	28,017.23	-	15,000.00

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ARENA (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	-	57,148.23	-	-	14,131.00	28,017.23	-	15,000.00
TOTALS	-	57,148.23	-	-	14,131.00	28,017.23	-	15,000.00

Sheet 52.4

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

ARENA UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	29,799.29
Received from 2022 Budget Appropriation	XXXXXXXXXX	5,000.00
	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	34,799.29	XXXXXXXXXX
	34,799.29	34,799.29

ARENA 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.

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 - PARKING 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	196,202.10	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		50,838.78
Encumbrances Payable		10,507.90
Accrued Interest on Bonds and Notes		-
Due to -		
Accounts Payable		1,000.00
Subtotal - Cash Liabilities		62,346.68 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		133,855.42
Total	196,202.10	196,202.10

(Do not crowd - add additional sheets)

ANALYSIS OF PARKING 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 PARKING UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	183,028.00	183,028.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Parking Meter Fees	30,200.00	45,780.45	15,580.45
Parking Permits	25,000.00	19,953.81	(5,046.19)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	238,228.00	248,762.26	10,534.26
Deficit (General Budget) **			-
	238,228.00	248,762.26	10,534.26

** 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		238,228.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		238,228.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		238,228.00
Deduct Expenditures:		
Paid or Charged	187,389.22	
Reserved	50,838.78	
Surplus (General Budget)**		
Total Expenditures		238,228.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

PARKING UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Parking 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)")	248,762.26	
Miscellaneous Revenue Not Anticipated	6,709.08	
2021 Appropriation Reserves Canceled in 2022	23,645.16	
Total Revenue Realized		279,116.50
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	187,389.22	
Reserved	50,838.78	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	238,228.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		238,228.00
Excess		40,888.50
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	40,888.50	
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 Parking Utility for 2021

2021 Appropriation Reserves Canceled in 2022	23,645.16	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		23,645.16

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

RESULTS OF 2022 OPERATIONS - PARKING UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	10,534.26
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	6,709.08
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	23,645.16
Cancellation of Prior Year Accounts Payable		1,589.64
Deficit in Anticipated Revenues	-	XXXXXXXXXX
Result of Operations	560.20	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	41,917.94	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	42,478.14	42,478.14

OPERATING SURPLUS - PARKING UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	274,965.48
Excess in Results of 2022 Operations	XXXXXXXXXX	41,917.94
Amount Appropriated in the 2022 Budget - Cash	183,028.00	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2022	133,855.42	XXXXXXXXXX
	316,883.42	316,883.42

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

Cash		196,202.10
Investments		
Interfund Accounts Receivable		
Subtotal		196,202.10
Deduct Cash Liabilities Marked with "C" on Trial Balance		62,346.68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		133,855.42
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		133,855.42

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

SCHEDULE OF PARKING 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 PARKING 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 -
PARKING 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.	\$	\$	\$	\$ -
3.	\$	\$	\$	\$ -
4.	\$	\$	\$	\$ -
5.	\$	\$	\$	\$ -
Deficit in Operations	\$	\$	\$	\$ -
Total Operating	\$ -	\$ -	\$ -	\$ -
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

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	-	-	-	-	-	-

Sheet 48a

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

Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
PARKING 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		\$	
PARKING UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Capital Bonds			\$
2023 Interest on Bonds		\$	

INTEREST ON BONDS - PARKING UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2022

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
PARKING 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		\$	
PARKING 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 - PARKING 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
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
PARKING 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		\$	
PARKING 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 - PARKING 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 PARKING 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 PARKING 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 - PARKING 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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS PARKING UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (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
03-2021 Parking Improvements	99,491.67				30,967.29		68,524.38	
Total	70000- 99,491.67	-	-	-	30,967.29	-	68,524.38	-

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (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	99,491.67	-	-	-	30,967.29	-	68,524.38	-
PAGE TOTALS	99,491.67	-	-	-	30,967.29	-	68,524.38	-

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (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	99,491.67	-	-	-	30,967.29	-	68,524.38	-
PAGE TOTALS	99,491.67	-	-	-	30,967.29	-	68,524.38	-

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (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	99,491.67	-	-	-	30,967.29	-	68,524.38	-
PAGE TOTALS	99,491.67	-	-	-	30,967.29	-	68,524.38	-

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (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	99,491.67	-	-	-	30,967.29	-	68,524.38	-
TOTALS	99,491.67	-	-	-	30,967.29	-	68,524.38	-

Sheet 52
Totals

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

PARKING UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	787,173.71
Received from 2023 Budget Appropriation	XXXXXXXXXX	150,000.00
	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	937,173.71	XXXXXXXXXX
	937,173.71	937,173.71

PARKING 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.

