

General Instructions to Complete the Annual Financial Statement Workbook

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

Quick Guide:

<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>

Annual Financial Statement - Key Information		
Municipal and County AFS Version 2022		
**PLEASE NOTE: Many of the features on this page rely on the use of macros. Because of the nature of this functionality, it may cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple screens.		
Required Information	Responses and Data	
Name and County of Municipality	Southampton Township, Burlington County	*Counties will be added to the dropdown menu as they are added to the system.
Full Name of Municipality/County	TOWNSHIP OF SOUTHAMPTON	
County of Municipality / County	BURLINGTON	
Name of Municipality / County	SOUTHAMPTON	
Type	TOWNSHIP	
Federal ID #	21-6007045	
Governing Body Type	COMMITTEEPERSONS	
Address	5 Retreat Road	
Address	Southampton, New Jersey 08088	
Phone	609-859-8105	
Fax	609-859-3202	
		Certificate #
Chief Financial Officer	Kinjal Patel	
Registered Municipal Accountant	David T. McNally	
Year Ending	12/31/2022	
DATES	Balance - January 1, 2022	
	Balance - December 31, 2022	
	Outstanding - January 1, 2022	
	Outstanding - December 31, 2022	
Year End	12/31/2022	
Next Year End	12/31/2023	
Budget Year	2023	
AFS Year	2022	
PY	2021	
Population Last Census (2020)	10,317	
Net Valuation Taxable 2022	991,284,300	
Muni Code	0333	
SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES	
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022	
	COUNTIES - JANUARY 26, 2023	
	MUNICIPALITIES - FEBRUARY 10, 2023	
	AS AT DECEMBER 31, 2022	
	Dec. 31, 2021	
	Dec. 31, 2022	
	Jan. 1, 2022	
	YEAR - 2021	
	YEAR - 2022	
	HOW MANY UTILITIES DOES THE ENTITY HAVE:	1
	UTILITY NAME(S)	
UTILITY 1	Sewer Utility	
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022
(UNAUDITED)

POPULATION LAST CENSUS 10,317
NET VALUATION TAXABLE 2022 991,284,300
MUNICODE 0333

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 SOUTHAMPTON, County of BURLINGTON

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
Title

(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, Kinjal Patel, am the Chief Financial Officer, License # NO ENTRY, of the TOWNSHIP of SOUTHAMPTON, County of BURLINGTON 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
Title
Address 5 Retreat Road
Phone Number 609-859-8105
Fax Number 609-859-3202

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 **SOUTHAMPTON** 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:

Certified by me

this 7 day March, 2023

David T. McNally
(Registered Municipal Accountant)

Holt McNally and Associates
(Firm Name)

618 Stokes Road
(Address)

Medford, New Jersey 08055
(Address)

609-953-0622
(Phone Number)

609-257-0008
(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

- 1. The outstanding indebtedness of the previous fiscal year **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 SOUTHAMPTON
Chief Financial Officer: Kinjal Patel
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 SOUTHAMPTON
Chief Financial Officer:
Signature:
Certificate #:
Date:

21-6007045

Fed I.D. #

TOWNSHIP OF SOUTHAMPTON

Municipality

BURLINGTON

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>351,793.90</u>	\$ <u>444,068.95</u>	\$ <u>-</u>

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

☐ Single Audit

☐ Program Specific Audit

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

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

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of SOUTHAMPTON, County of BURLINGTON during the year 2022 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name

Title

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$

SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF SOUTHAMPTON
MUNICIPALITY

BURLINGTON
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2022

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

Title of Account		Debit	Credit
CASH		10,276,806.87	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	168,556.22
CHANGE FUND		240.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	1,523.70		
CURRENT	361,407.09		
SUBTOTAL		362,930.79	
TAX TITLE LIENS RECEIVABLE		533,652.56	
PROPERTY ACQUIRED FOR TAXES		485,800.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
TAX PENALTY RECEIVABLE		669.36	
REVENUE ACCOUNTS RECEIVABLE		3,619.75	
DUE FROM GRANT FUND		-	
DUE FROM TRUST - OTHER FUND		3,230.81	
DUE FROM ANIMAL CONTROL TRUST FUND		9,401.80	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		11,676,351.94	168,556.22

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	11,676,351.94	168,556.22
APPROPRIATION RESERVES		773,464.68
ENCUMBRANCES PAYABLE		97,773.46
ACCOUNTS PAYABLE		31,700.82
TAX OVERPAYMENTS		83,066.03
PREPAID TAXES		248,894.90
DUE TO STATE:		
MARRIAGE LICENCE		-
DCA TRAINING FEES		24,849.00
LOCAL SCHOOL TAX PAYABLE		376,947.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		3,073,941.85
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		10,584.72
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
DUE TO FIRE COMPANY		2,000.00
RESERVE FOR DEPOSIT FOR SALE OF PROPERTY		1,101.10
DUE TO FEDERAL AND STATE GRANT FUND		946,885.16
DUE TO TRUST - MUNICIPAL OPEN SPACE FUND		197,954.85
DUE TO TRUST - OTHER FUND		-
DUE TO GENERAL CAPITAL FUND		2,302.51
DUE TO UTILITY OPERATING FUND		19,393.04
PAGE TOTAL	11,676,351.94	6,059,415.34

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 Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled

[illegible]

(Do not crowd - add additional sheets)

Sheet 3a.1

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

[illegible]

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	(572,602.84)	
GRANTS RECEIVABLE	1,093,780.80	
DUE FROM/TO CURRENT FUND	946,885.16	
ENCUMBRANCES PAYABLE		828,186.50
APPROPRIATED RESERVES		573,909.67
UNAPPROPRIATED RESERVES		65,966.95
TOTALS	1,468,063.12	1,468,063.12

(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	19,447.60	
DUE TO - CURRENT FUND		9,401.80
DUE TO STATE OF NJ		-
RESERVE FOR ANIMAL CONTROL TRUST FUND		10,045.80
FUND TOTALS	19,447.60	19,447.60
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	375,445.79	
DUE FROM CURRENT FUND	197,954.85	
DUE TO GENERAL CAPITAL FUND		250,000.00
RESERVE FOR FUTURE USE		323,400.64
FUND TOTALS	573,400.64	573,400.64
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,123,521.50	
DUE FROM DEVELOPERS	2,162.65	
DUE TO CURRENT FUND		3,230.81
MISCELLANEOUS RESERVES		1,122,453.34
OTHER TRUST FUNDS PAGE TOTAL	1,125,684.15	1,125,684.15

(Do not crowd - add additional sheets)

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

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	1,125,684.15	1,125,684.15
OTHER TRUST FUNDS (continued)		
TOTALS	1,125,684.15	1,125,684.15

(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[illegible]

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

[illegible]

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:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	-	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	-
CASH	2,086,972.75	
DUE FROM - CURRENT FUND	2,302.51	
DUE FROM - OPEN SPACE TRUST FUND	250,000.00	
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	2,050,000.00	
UNFUNDED	5,145,395.00	
DEFERRED CHARGE - EXPENDITURE WITHOUT APPROP.	388,901.00	
DUE TO -		
PAGE TOTALS	9,923,571.26	-

(Do not crowd - add additional sheets

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	9,923,571.26	-
BOND ANTICIPATION NOTES PAYABLE		5,145,395.00
GENERAL SERIAL BONDS		2,050,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR DEBT SERVICE		601.00
RESERVE FOR ASSESSMENT REVALUATION		2,000.00
RESERVE FOR FIRE TRUCK		399,000.00
RESERVE FOR PUBLIC WORKS SMALL EQUIPMENT		133,901.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		148,930.49
UNFUNDED		1,001,442.42
ENCUMBRANCES PAYABLE		501,719.51
CONTRACTS PAYABLE		207,241.40
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		165,250.00
DOWN PAYMENTS ON IMPROVEMENTS		321.00
CAPITAL FUND BALANCE		167,769.44
	9,923,571.26	9,923,571.26

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	590,957.25	9,844,358.17	158,508.55	10,276,806.87
Grant Fund	-	-	572,602.84	(572,602.84)
Trust - Animal Control	-	19,447.60	-	19,447.60
Trust - Assessment	-	-	-	-
Trust - Municipal Open Space	-	375,445.79	-	375,445.79
Trust - LOSAP	-	-	-	-
Trust - CDBG	-	-	-	-
Trust - Other	-	1,134,678.94	11,157.44	1,123,521.50
Trust - Arts and Culture	-	-	-	-
General Capital	-	2,096,931.28	9,958.53	2,086,972.75
				-
UTILITIES:				
SEWER OPERATING	1,000.00	195,612.00	-	196,612.00
SEWER CAPITAL	-	200,000.00	-	200,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	591,957.25	13,866,473.78	752,227.36	13,706,203.67

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: David McNally

Title: RMA, Partner

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

INVESTORS CURRENT	-
REPUBLIC CURRENT	8,890,957.31
NJ CMF - Current Fund	348,908.82
Liberty Bell Current Fund CD 1	-
Liberty Bell Current Fund CD 2	-
Republic Bank CD	604,492.04
DOG TRUST INVESTORS	-
DOG TRUST REPUBLIC	19,447.60
OPEN SPACE INVESTORS	-
OPEN SPACE REPUBLIC	375,445.79
ESCROW INVESTORS	-
ESCROW REPUBLIC	492,858.48
UNEMPLOYMENT INVESTORS	-
UNEMPLOYMENT REPUBLIC	89,560.79
RECREATION INVESTORS	-
RECREATION REPUBLIC	4,618.65
ACCUMLATED LEAVE INVESTORS	-
ACCUMLATED LEAVE REPUBLIC	21,749.19
GENERAL TRUST INVESTORS	-
GENERAL TRUST REPUBLIC	78,107.30
SNOW REMOVAL INVESTORS	-
SNOW REMOVAL REPUBLIC	170,588.23
TAX COLLECTOR TTL INVESTORS	-
TAX COLLECTOR TTL REPUBLIC	9,287.28
TAX COLLECTOR PREMIUM INVESTORS	-
TAX COLLECTOR PREMIUM REPUBLIC	267,909.02
SEWER OPERATING INVESTORS	-
SEWER OPERATING REPUBLIC	195,612.00
SEWER CAPITAL INVESTORS	-
SEWER CAPITAL REPUBLIC	200,000.00
GENERAL CAPITAL INVESTORS	-
GENERAL CAPITAL REPUBLIC	1,655,160.78
NJ CASH MGMT- CAPITAL	441,770.50
PAGE TOTAL	13,866,473.78

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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

Sheet 10

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
State						-
Clean Communities Program	-	34,359.37	34,359.37	-	-	-
Recycling Tonnage Grant	22,125.44	21,535.00	13,822.17	(7,713.00)	-	22,125.27
NJDCA Recreation Grant	-	70,000.00	-	-	-	70,000.00
NJDOT - Hawkin Road Reconstruction	250,000.00	-	-	-	-	250,000.00
NJDOT - Stagecoach Road Resurface	4,915.53	-	-	-	-	4,915.53
NJDOT - Retreat Road Resurfacing	246,000.00	-	-	-	-	246,000.00
NJDOT - Retreat Road Resurfacing - 2021	176,000.00	-	-	-	-	176,000.00
NJDOT Ridge Road Improvements	-	215,000.00	-	-	-	215,000.00
Federal						-
Community Development Block Grant	65,000.00	-	-	-	-	65,000.00
Community Development Block Grant - Phase III	1,740.00	-	-	-	-	1,740.00
Office of emergency Management - EMAA	-	10,000.00	10,000.00	-	-	-
COVID-19 American Rescue Plan - 2022	-	528,315.00	528,314.53	-	0.47	(0.00)
COVID-19 American Rescue Plan - Firefighter	-	43,000.00	-	-	-	43,000.00
National Opioids Settlement Fund - 1st	-	1,285.63	1,285.63	-	-	-
National Opioids Settlement Fund - 2nd	-	1,344.59	1,344.59	-	-	-
Local						-
Burlington County - Municipal Park Development	-	21,655.00	-	(21,655.00)	-	-
PAGE TOTALS	765,780.97	946,494.59	589,126.29	(29,368.00)	0.47	1,093,780.80

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	765,780.97	946,494.59	589,126.29	(29,368.00)	0.47	1,093,780.80
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PAGE TOTALS	765,780.97	946,494.59	589,126.29	(29,368.00)	0.47	1,093,780.80

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	765,780.97	946,494.59	589,126.29	(29,368.00)	0.47	1,093,780.80
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TOTALS	765,780.97	946,494.59	589,126.29	(29,368.00)	0.47	1,093,780.80

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				
State Grants							-
Clean Communities Program-2015	16,135.19	-	-	-	-	-	16,135.19
Clean Communities Program-2020	3,921.99	-	-	3,921.75	-	-	0.24
Clean Communities Program-2021	31,660.60	-	-	4,878.20	-	-	26,782.40
Clean Communities Program-2022	-	-	34,359.37	2,263.00	-	-	32,096.37
Recycling Tonnage Grant- 2020	14,412.34	-	-	-	-	-	14,412.34
Recycling Tonnage Grant- 2021	219.03	-	-	6,996.00	6,788.25	-	11.28
Recycling Tonnage Grant	-	7,713.00	-	-	-	-	7,713.00
Recycling Tonnage Grant- 2022	-	13,822.00	-	5,662.25	-	-	8,159.75
NJDCA Recreation Grant	-	70,000.00	-	70,000.00	-	-	-
NJ DOT- Hawkin Road Reconstruction- Phase II	68,086.87	-	-	28,304.15	28,304.15	-	68,086.87
NJDOT- Stagecoach Road Resurface	4,915.53	-	-	-	-	-	4,915.53
NJDOT- Retreat Road Resurfacing	246,000.00	-	-	246,000.00	-	-	-
NJDOT- Retreat Road Resurfacing- 2021	176,000.00	-	-	176,000.00	-	-	-
NJDOT- Ridge Road Improvements	-	215,000.00	-	-	-	-	215,000.00
Federal Grants							-
Burlington County CDBG Holly Blvs- Phase II	60,000.00	-	-	-	-	-	60,000.00
Burlington County CDBG Holly Blvs- Phase III	-	-	-	1,740.00	1,740.00	-	-
Burlington County Emergency Management Assistance	10,000.00	-	-	-	-	-	10,000.00
PAGE TOTALS	631,351.55	306,535.00	34,359.37	545,765.35	36,832.40	-	463,312.97

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet
11.1

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	631,351.55	306,535.00	34,359.37	545,765.35	36,832.40	-	463,312.97
Federal Continued							-
National Opioids Settlement Fund - 1st	-	-	1,285.63	-	-	-	1,285.63
National Opioids Settlement Fund - 2nd	-	-	1,344.59	-	-	-	1,344.59
Office of Emergency Management - EMAA Grant	-	-	10,000.00	-	-	-	10,000.00
COVID-19 American Rescue Plan	478,314.53	-	-	528,314.00	50,000.00	-	0.53
COVID-19 American Rescue Plan - 2022	-	-	528,315.00	528,315.00	-	-	-
COVID-19 American Rescue Plan - Firefighter	-	-	43,000.00	-	-	-	43,000.00
							-
LOCAL							-
Matching Funds for Grants	4,965.95	-	-	-	-	-	4,965.95
Burl. Co. Municipal Park Development	-	21,655.00	-	21,655.00	-	-	-
Reserve OTB Retaining Wall	50,000.00	-	-	-	-	-	50,000.00
							-
							-
							-
							-
							-
							-
PAGE TOTALS	1,164,632.03	328,190.00	618,304.59	1,624,049.35	86,832.40	-	573,909.67

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	1,164,632.03	328,190.00	618,304.59	1,624,049.35	86,832.40	-	573,909.67
							-
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PAGE TOTALS	1,164,632.03	328,190.00	618,304.59	1,624,049.35	86,832.40	-	573,909.67

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	1,164,632.03	328,190.00	618,304.59	1,624,049.35	86,832.40	-	573,909.67
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TOTALS	1,164,632.03	328,190.00	618,304.59	1,624,049.35	86,832.40	-	573,909.67

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	-	-	-	-	-	-
Recycling Tonnage Grant	7,713.15	7,713.00	-	-	(0.15)	(0.00)
Law & Public Safety Grant - 1st	-	-	-	6,523.19	-	6,523.19
Law & Public Safety Grant - 2nd	-	-	-	1,993.52	-	1,993.52
Burlington County Grant	21,655.45	21,655.00	-		(0.45)	0.00
Cronoavirus Relief Fund	57,450.24	-	-	-	-	57,450.24
						-
						-
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						-
						-
						-
						-
						-
TOTALS	86,818.84	29,368.00	-	8,516.71	(0.60)	65,966.95

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	-
School Tax Deferred		
(Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxxx	
Levy Calendar Year 2022	xxxxxxxxxxx	12,989,646.00
Paid	12,612,699.00	xxxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	376,947.00	xxxxxxxxxxx
School Tax Deferred		
(Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	12,989,646.00	12,989,646.00

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	2,932,631.77
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	724,910.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	8,194,441.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	8,053,130.92	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	3,073,941.85	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	724,910.00	XXXXXXXXXX
# Must include unpaid requisitions.	11,851,982.77	11,851,982.77

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	603.52
Due County for Added and Omitted Taxes	XXXXXXXXXX	3,819.92
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	4,287,747.99
County Library	XXXXXXXXXX	381,345.83
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	332,507.92
Due County for Added and Omitted Taxes	XXXXXXXXXX	10,584.72
Paid	5,006,025.18	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	10,584.72	XXXXXXXXXX
	5,016,609.90	5,016,609.90

SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance.

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,110,000.00	1,110,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,075,921.00	2,235,366.34	159,445.34
Added by N.J.S.A. 40A:4-87 (List on 17a)	618,304.59	618,304.59	-
			-
			-
Total Miscellaneous Revenue Anticipated	2,694,225.59	2,853,670.93	159,445.34
Receipts from Delinquent Taxes	330,000.00	940,698.70	610,698.70
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	4,051,412.05	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	4,051,412.05	4,137,698.03	86,285.98
	8,185,637.64	9,042,067.66	856,430.02

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	29,986,274.67
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	12,989,646.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	8,194,441.00	xxxxxxxxxx
County Taxes	5,001,601.74	xxxxxxxxxx
Due County for Added and Omitted Taxes	10,584.72	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	199,087.23	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	546,784.05
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	4,137,698.03	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.	30,533,058.72	30,533,058.72

(Continued)

Source	Budget	Realized	Excess or Deficit
Clean Communities Grant	34,359.37	34,359.37	-
American Rescue Plan - 2022	528,315.00	528,315.00	-
American Rescue Plan - Firefighter	43,000.00	43,000.00	-
Office of Emergency Management - EMAA	10,000.00	10,000.00	-
National Opioid Settlement Fund - 1st	1,285.63	1,285.63	-
National Opioid Settlement Fund - 2nd	1,344.59	1,344.59	-
		-	-
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PAGE TOTALS	618,304.59	618,304.59	-

CFO Signature: _____

(Continued)

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	618,304.59	618,304.59	-
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TOTALS	618,304.59	618,304.59	-

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		7,567,333.05
2022 Budget - Added by N.J.S.A. 40A:4-87		618,304.59
Appropriated for 2022 (Budget Statement Item 9)		8,185,637.64
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		8,185,637.64
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		8,185,637.64
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	6,865,386.36	
Paid or Charged - Reserve for Uncollected Taxes	546,784.05	
Reserved	773,464.68	
Total Expenditures		8,185,635.09
Unexpended Balances Canceled (see footnote)		2.55

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	159,445.34
Delinquent Tax Collections	xxxxxxxxxx	610,698.70
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	86,285.98
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxxx	2.55
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	1,805,779.91
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	408,679.69
Prior Years Interfunds Returned in 2022	xxxxxxxxxx	5,105.66
Prior Years Payables Cancelled		23,670.02
Cancellation of Grants - Unappropriated		0.60
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2022	724,910.00	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	724,910.00
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	2,000.00	xxxxxxxxxx
Cancellation of Grants Receivable	0.47	
Prior Year SC & Vets Disallowed	6,849.44	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	3,090,818.54	xxxxxxxxxx
	3,824,578.45	3,824,578.45

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Subdivision Application Fees	4,400.00
Vital Statistics	1,650.00
JIF Safety Award	5,579.68
BEMS Solar	1,728,580.22
Refunds	10,302.46
Admin Fee - SC and Vets Deductions	4,168.81
Miscellaneous - CFO	13,008.37
Tax Sale Premiums Escheated	37,100.00
Tax Penalty Received	745.37
Miscellaneous - Tax Collector	245.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,805,779.91

SURPLUS - CURRENT FUND
YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxx	2,236,812.99
2.	xxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxx	3,090,818.54
4. Amount Appropriated in the 2022 Budget - Cash	1,110,000.00	xxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxx
6.		xxxxxxxxx
7. Balance - December 31, 2022	4,217,631.53	xxxxxxxxx
	5,327,631.53	5,327,631.53

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

Cash		10,276,806.87
Investments		
Change Fund		240.00
Sub Total		10,277,046.87
Deduct Cash Liabilities Marked with "C" on Trial Balance		6,059,415.34
Cash Surplus		4,217,631.53
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.		4,217,631.53

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.S.A. 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) # or (Abstract of Ratables)	\$	30,452,346.81	
	\$		
2. Amount of Levy - Special District Taxes	\$		
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$		
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	64,357.99	
5a. Subtotal 2022 Levy	\$	30,516,704.80	
5b. Reductions Due to Tax Appeals**	\$	42,857.54	
5c. Total 2022 Tax Levy	\$	30,473,847.26	
6. Transferred to Tax Title Liens	\$	49,304.43	
7. Transferred to Foreclosed Property	\$		
8. Remitted, Abated or Canceled	\$	76,861.07	
9. Discount Allowed	\$		
10. Collected in Cash: In 2021	\$	303,509.67	
In 2022*	\$	28,871,823.34	
Homestead Benefit Credit	\$	600,691.66	
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$	210,250.00	
Total To Line 14	\$	29,986,274.67	
11. Total Credits	\$	30,112,440.17	
12. Amount Outstanding December 31, 2022	\$	361,407.09	
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is		98.40%	

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	\$	29,986,274.67
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	29,986,274.67

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)	\$ 29,986,274.67
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 29,986,274.67
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 30,473,847.26
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.40%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 29,986,274.67
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 29,986,274.67
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 30,473,847.26
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.40%

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	163,516.26
2. Senior Citizens Deductions Per Tax Billings	46,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	162,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	5,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	-	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	4,000.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	6,849.44
9. Received in Cash from State	XXXXXXXXXX	208,440.52
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	168,556.22	XXXXXXXXXX
	382,806.22	382,806.22

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

Line 2	46,500.00
Line 3	162,250.00
Line 4	5,500.00
Sub - Total	214,250.00
Less: Line 7	4,000.00
To Item 10, Sheet 22	210,250.00

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

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

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		1,399,149.25	XXXXXXXXXX
A. Taxes	311,388.32	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,087,760.93	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	-
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		16,516.65	XXXXXXXXXX
5. Added Tax Title Liens		10,904.63	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,426,570.53
8. Totals		1,426,570.53	1,426,570.53
9. Balance Brought Down		1,426,570.53	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	940,698.70
A. Taxes	326,381.27	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	614,317.43	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		-	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		49,304.43	XXXXXXXXXX
13. 2022 Taxes		361,407.09	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	896,583.35
A. Taxes	362,930.79	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	533,652.56	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,837,282.05	1,837,282.05

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 65.94%
17. Item No.14 multiplied by percentage shown above is 591,207.06 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	485,800.00	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	485,800.00
	485,800.00	485,800.00

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 <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting from <u>2022</u>	Balance as at <u>Dec. 31, 2022</u>
Emergency Authorization - Municipal*	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
Emergency Authorization - Schools	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
Overexpenditure of Appropriations	\$ 125.00	\$ 125.00	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
TOTAL DEFERRED CHARGES	\$ 125.00	\$ 125.00	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

Date	Purpose	Amount 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	-	-	-	-	-

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	2,585,000.00	
Issued	xxxxxxxxxx		
Paid	535,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	2,050,000.00	xxxxxxxxxx	
	2,585,000.00	2,585,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 525,000.00
2023 Interest on Bonds*		\$ 60,187.50	
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)			
			\$ 60,187.50

LIST OF BONDS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

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

**SCHEDULE OF 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**	
2013-17 Purchase of Fire Truck and Real Property	3,087,500.00	10/11/2013	207,395.00	06/27/23	4.0000%	207,395.00	8,295.80	06/27/23
2017-04 Reconstruction and/or Repaving Roads	2,755,000.00	7/18/2017	1,423,000.00	06/27/23	4.0000%	145,000.00	56,920.00	06/27/23
2021-13 Acq. Of Various Capital Equip & Road Im	3,515,000.00	10/13/2021	3,515,000.00	06/27/23	4.0000%	-	140,600.00	06/27/23
Page Totals	9,357,500.00		5,145,395.00			352,395.00	205,815.80	

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	9,357,500.00		5,145,395.00			352,395.00	205,815.80	
PAGE TOTALS	9,357,500.00		5,145,395.00			352,395.00	205,815.80	

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)

Sheet 33
Totals

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	9,357,500.00		5,145,395.00			352,395.00	205,815.80	
PAGE TOTALS	9,357,500.00		5,145,395.00			352,395.00	205,815.80	

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

Sheet 34

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			-	-		-	-	

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
Purchase Fire Truck and Real Property	-	511.50	-	-	-	-	-	511.50
Reconstruction and/or Repaving of Various Roads	-	35,431.37	-	-	35,431.37	-	-	-
Repair and Pave Various Township Roads	4,456.41	-	-	-	4,456.41	-	-	-
Municipal Building and Recreation Facility Improvement	650.00	-	-	850.00	850.00	-	650.00	-
Acquisition of Various Capital Equipment and the	175,000.00	3,325,000.00	-	-	2,499,069.08	-	-	1,000,930.92
Purchase of Various Capital Equipment	-	-	400,000.00	-	251,719.51	-	148,280.49	-
Red Lion Recreation Complex Improvements	-	-	250,000.00	-	250,000.00	-	-	-
Replacement/Repair of Public Works Vehicles	-	-	-	17,500.00	17,500.00	-	-	-
Page Total	180,106.41	3,360,942.87	650,000.00	18,350.00	3,059,026.37	-	148,930.49	1,001,442.42

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	180,106.41	3,360,942.87	650,000.00	18,350.00	3,059,026.37	-	148,930.49	1,001,442.42
PAGE TOTALS	180,106.41	3,360,942.87	650,000.00	18,350.00	3,059,026.37	-	148,930.49	1,001,442.42

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	180,106.41	3,360,942.87	650,000.00	18,350.00	3,059,026.37	-	148,930.49	1,001,442.42
PAGE TOTALS	180,106.41	3,360,942.87	650,000.00	18,350.00	3,059,026.37	-	148,930.49	1,001,442.42

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

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

Sheet 35 Totals

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	180,106.41	3,360,942.87	650,000.00	18,350.00	3,059,026.37	-	148,930.49	1,001,442.42
GRAND TOTALS	180,106.41	3,360,942.87	650,000.00	18,350.00	3,059,026.37	-	148,930.49	1,001,442.42

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	265,250.00
Received from 2022 Budget Appropriation*	XXXXXXXXXX	300,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	400,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	165,250.00	XXXXXXXXXX
	565,250.00	565,250.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	321.00
Received from 2022 Budget Appropriation*	xxxxxxxxx	
Received from 2022 Emergency Appropriation*	xxxxxxxxx	
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	321.00	xxxxxxxxx
	321.00	321.00

***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
Purchase of Various Capital Equipment	400,000.00	-	400,000.00	-
Red Lion Rec. Complex Improvements	250,000.00	-	250,000.00	-
Total	650,000.00	-	650,000.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	122,541.42
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Premium on Bond Anticipation Notes Issued		45,228.02
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxx
Balance - December 31, 2022	167,769.44	xxxxxxxxx
	167,769.44	167,769.44

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

1. Total Tax Levy for Year 2022 was

\$ 30,516,704.80
2. Amount of Item 1 Collected in 2022 (*)

\$ 29,986,274.67
3. Seventy (70) percent of Item 1

\$ 21,361,693.36

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

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

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

C.

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

Answer YES or NO NO

D.

1. Cash Deficit 2021

\$
2. 4% of 2021 Tax Levy for all purposes:

Levy -- \$ = \$
3. Cash Deficit 2022

\$
4. 4% of 2022 Tax Levy for all purposes:

Levy -- \$ = \$

E.

	Unpaid	2021	2022	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$	-	\$ 10,584.72	\$ 10,584.72
3. Amounts due Special Districts	\$		\$ -	\$ -
4. Amount due School Districts for School Tax	\$	-	\$ 3,450,888.85	\$ 3,450,888.85

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 - SEWER UTILITY 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	196,672.00	
Investments		
Change Fund	-	
Due from - Current Fund	19,393.04	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	40,355.36	
Liens Receivable	4,681.94	
Deferred Charges (Sheet 48)		
Overexpenditure of Appropriations	25,783.27	
Overexpenditure of Appropriation Reserve	26,600.47	
Cash Liabilities:		
Appropriation Reserves		-
Encumbrances Payable		30,495.69
Accrued Interest on Bonds and Notes		1,898.96
Due to - Sewer Capital Fund		42,424.00
Overpaid Sewer Rents		148.27
Subtotal - Cash Liabilities		74,966.92
Reserve for Consumer Accounts and Lien Receivable		45,037.30
Fund Balance		193,481.86
Total	313,486.08	313,486.08

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER UTILITY UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	30,400.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	30,400.00
CASH	200,000.00	
DUE FROM SEWER OPERATING FUND	42,424.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	2,295,000.00	
AUTHORIZED AND UNCOMPLETED	32,000.00	
PAGE TOTALS	2,599,824.00	30,400.00

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - SEWER UTILITY UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2022

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	2,599,824.00	30,400.00
BONDS PAYABLE		550,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,600.00
UNFUNDED		30,400.00
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER UTILITY OPERATING		
RESERVE FOR AMORTIZATION		1,745,000.00
RESERVE FOR DEFERRED AMORTIZATION		1,600.00
RESERVE FOR DEBT SERVICE		
RESERVE FOR MAINTENANCE TO SEWER PLANT		200,000.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		40,824.00
CAPITAL FUND BALANCE		-
TOTALS	2,599,824.00	2,599,824.00

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

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

AS AT DECEMBER 31, 2022[illegible]

(Do not crowd - add additional sheets)

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

Sheet 43

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:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF SEWER UTILITY UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	4,904.00	4,904.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Sewer Rents	230,000.00	307,419.28	77,419.28
Miscellaneous	5,000.00	5,460.64	460.64
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	239,904.00	317,783.92	77,879.92
Deficit (General Budget) **			-
	239,904.00	317,783.92	77,879.92

** 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		239,904.00
Added by N.J.S.A. 40A:4-87		-
Emergency		-
Total Appropriations		239,904.00
Add: Overexpenditures (See Footnote)		25,783.27
Total Appropriations and Overexpenditures		265,687.27
Deduct Expenditures:		
Paid or Charged	265,458.68	
Reserved	-	
Surplus (General Budget)**	-	
Total Expenditures		265,458.68
Unexpended Balance Canceled (See Footnote)		228.59

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

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

STATEMENT OF 2022 OPERATION

SEWER UTILITY UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	317,783.92	
Miscellaneous Revenue Not Anticipated	-	
2021 Appropriation Reserves Canceled in 2022	-	
Total Revenue Realized		317,783.92
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	265,458.68	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	265,458.68	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		265,458.68
Excess		52,325.24
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	52,325.24	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

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

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	77,879.92
Unexpended Balances of Appropriations	xxxxxxxxxx	228.59
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	-
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	78,108.51	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	78,108.51	78,108.51

OPERATING SURPLUS - SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	120,277.35
Excess in Results of 2022 Operations	xxxxxxxxxx	78,108.51
Amount Appropriated in the 2022 Budget - Cash	4,904.00	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2022	193,481.86	xxxxxxxxxx
	198,385.86	198,385.86

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

Cash	196,672.00
Investments	
Interfund Accounts Receivable	19,393.04
Subtotal	216,065.04
Deduct Cash Liabilities Marked with "C" on Trial Balance	74,966.92
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	141,098.12
Other Assets Pledged to Surplus:*	
Deferred Charges #	52,383.74
Operating Deficit #	
Total Other Assets	52,383.74
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	193,481.86

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

SCHEDULE OF SEWER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	40,063.04
Increased by:			
Rents Levied		\$	309,376.00
Decreased by:			
Collections	\$	305,145.28	
Overpayments applied	\$	2,274.00	
Transfer to Liens	\$	1,664.40	
Other	\$		
		\$	309,083.68
Balance December 31, 2022		\$	40,355.36

SCHEDULE OF SEWER UTILITY UTILITY LIENS

Balance December 31, 2021		\$	2,989.63
Increased by:			
Transfers from Accounts Receivable	\$	1,664.40	
Penalties and Costs	\$	27.91	
Other	\$		
		\$	1,692.31
Decreased by:			
Collections	\$		
Other	\$		
		\$	-
Balance December 31, 2022		\$	4,681.94

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY 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 <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting <u>2022</u>	Balance as at <u>Dec. 31, 2022</u>
1.	Emergency Authorization - Municipal*	\$	\$	\$	\$ -
2.	O/E of Appropriation Reserves	\$ 11,015.38	\$ 11,015.38	\$ 26,600.47	\$ 26,600.47
3.	O/E of Current Appropriations	\$	\$	\$ 25,783.27	\$ 25,783.27
4.		\$	\$	\$	\$ -
5.		\$	\$	\$	\$ -
	Deficit in Operations	\$	\$	\$	\$ -
	Total Operating	\$ 11,015.38	\$ 11,015.38	\$ 52,383.74	\$ 52,383.74
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>	Appropriated for in Budget of <u>2022</u>
1.				\$	
2.				\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount 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
SEWER UTILITY UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
SEWER UTILITY UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx	580,000.00	
Issued	xxxxxxxxxx		
Paid	30,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	550,000.00	xxxxxxxxxx	
	580,000.00	580,000.00	
2023 Bond Maturities - Capital Bonds			\$ 30,000.00
2023 Interest on Bonds		\$ 22,787.50	

INTEREST ON BONDS - SEWER UTILITY UTILITY BUDGET			
2023 Interest on Bonds (*Items)	\$	22,787.50	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	1,898.96	
Subtotal	\$	20,888.54	
Add: Interest to be Accrued as of 12/31/2023	\$	1,773.96	
Required Appropriation 2023			\$ 22,662.50

LIST OF BONDS ISSUED DURING 2022				
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

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

INTEREST ON LOANS - SEWER UTILITY 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
SEWER UTILITY UTILITY LOAN

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

INTEREST ON LOANS - SEWER UTILITY 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 SEWER UTILITY UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	-		-			-	-	

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

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	-		-			-	-	

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY 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 **	
	-		-			-	-	

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (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
2014-08 Preliminary Cost Associated with								
Improvement to Sewer System	1,600.00	30,400.00					1,600.00	30,400.00
PAGE TOTALS	1,600.00	30,400.00	-	-	-	-	1,600.00	30,400.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (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	1,600.00	30,400.00	-	-	-	-	1,600.00	30,400.00
PAGE TOTALS	1,600.00	30,400.00	-	-	-	-	1,600.00	30,400.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (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	1,600.00	30,400.00	-	-	-	-	1,600.00	30,400.00
PAGE TOTALS	1,600.00	30,400.00	-	-	-	-	1,600.00	30,400.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (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	1,600.00	30,400.00	-	-	-	-	1,600.00	30,400.00
PAGE TOTALS	1,600.00	30,400.00	-	-	-	-	1,600.00	30,400.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (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	1,600.00	30,400.00	-	-	-	-	1,600.00	30,400.00
TOTALS	1,600.00	30,400.00	-	-	-	-	1,600.00	30,400.00

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

SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	28,824.00
Received from 2022 Budget Appropriation	xxxxxxxx	12,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	40,824.00	xxxxxxxx
	40,824.00	40,824.00

SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

SEWER UTILITY UTILITY FUND

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

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

SEWER UTILITY UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2022

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