# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 18,460 NET VALUATION TAXABLE 2022 1,303,674,000 MUNICODE 1409 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.

TOWN	of	DOVER	, County of	MORRIS
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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	jmooney@nisivoccia.com

(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,		John O. Gross		, am the Chief Financial	
Officer, License #	N-0451	, of the	TOWN	of	
DOV	ER	, County of	MORRIS	and that the	
statements annexed h	ereto and made a p	art hereof are	true statements of the financial condition of the L	ocal Unit as at	
December 31, 2022, c	completely in compli	ance with N.J.	S.A. 40A:5-12, as amended. I also give complete	assurance as	
to the veracity of requ	ired information incl	uded herein, n	eeded prior to certification by the Director of Loca	al Government	
Services, including the	e verification of cash	balances as	of December 31, 2022.		

Signature	jgross@west	orange.org
Title	CFO	
Address	37 North Sussex Street	
Phone Number		973-366-2200
Fax Number		973-328-6604

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.

Sheet 1

### 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 **TOWN** of **DOVER** 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:

1 2 3	There is a discrepancy in the records between the sewer utility collector and the finance off of approximtalely \$125,000. This will be investigated at audit. There are interfund transfers that were listed as reconciling items on the bank statement year end which were reversed, as the actual transactions did not occur prior to the end of the year There is a large interfund that exists with payroll account which needs to be identifed prior to audit.
4	The Town library appears on the blended audit report in 2021, however the library is its own separate governmental unit, and is not included in this Annual Financial Statement
5	There is an approximately \$81,000 discrepancy in the trust fund between cash and reserves at year end which will be investigated further at audit.
	John J. Mooney
	(Registered Municipal Accountant)
	Nisivoccia LLP
	(Firm Name)
	200 Valley Road Suite 300
	(Address)
Certi	fied by me Mount Arlington, NJ 07856
41-1-	(Address)
this	<u>1st</u> day <u>June</u> , 2023 973-298-8500

(Phone Number)

(Fax Number)

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

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

	CERTIFICATIO	N OF QUALIFYING MUNICIPALITY		
1.	The outstanding indebt	edness of the previous fiscal year is not in excess of 3.5	%;	
2.	All emergencies appro appropriations;	ved for the previous fiscal year <b>did not exceed 3%</b> of total		
3.	The tax collection rate	exceeded 90%;		
4.	Total deferred charges	did not equal or exceed 4% of the total tax levy;		
5.		There were <b>no "procedural deficiencies" noted</b> by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and		
6.	There was <b>no operatir</b>	ng deficit for the previous fiscal year.		
7.	The municipality <b>did not</b> conduct an accelerated tax sale for less than 3 consecutive years.			
8.	The municipality <b>did not</b> conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.			
9.	The current year budget <b>does not</b> contain a Levy or Appropriation "CAP" waiver.			
10.	The municipality has not applied for Transitional Aid for 2023.			
11.	The municipality <b>did not</b> adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).			
The undersigned certifies that this municipality has complied in full in meeting <b>ALL</b> of the <u>above criteria</u> in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.				
Municipality: TOWN OF DOVER				
Chief Financial Officer:		John O. Gross		
Signature:		jgross@westorange.org		
Certificate #:		N-0451		
		1-Jun-23		

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:	TOWN OF DOVER			
Chief Financial Officer:				
Signature:				
Certificate #:				
Certificate #: Date:				

Sheet 1b

22-6001751

Fed I.D. #

TOWN OF DOVER Municipality

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MORRIS

County

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

		Fiscal Year Ending:	December 31, 2022
	(1) Federal programs	(2)	(3)
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$1,932,184.38_\$	1,376,464.65	\$

Type of Audit required by Title 2 U.S. Code of Federal Regulations

(CFR) (Uniform Requirements) and OMB 15-08.

- X 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 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).
  - 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.

jgross@westorange.org Signature of Chief Financial Officer 6/1/2023 Date

# **IMPORTANT !**

### **READ INSTRUCTIONS**

#### **INSTRUCTIONS**

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

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

#### CERTIFICATION

 I hereby certify that there was no "utility fund" on the books of account and there was no

 utility owned and operated by the
 TOWN
 of
 DOVER

 County of
 MORRIS
 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 \$ 1,305,359,600.00

> assessor@dover.nj.us SIGNATURE OF TAX ASSESSOR

> > TOWN OF DOVER MUNICIPALITY

> > > MORRIS COUNTY

Sheet 2

### 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		11,024,078.66	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR	R CITIZENS	-	10,711.86
Receivables with Full Reserves: TAXES RECEIVABLE:			
PRIOR	3,981.72		
CURRENT	476,993.25		
SUBTOTAL		480,974.97	
TAX TITLE LIENS RECEIVABLE		494,592.86	
PROPERTY ACQUIRED FOR TAXES		204,400.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
Due From Federal and State Grant Fund		101,077.90	
Prepaid School Taxes          Revenue Accounts Receivable          Police Outside Services Receivable          Sewer Accounts Receivable          Prepaid NJ STATE DCA FEES		89,413.77 31,356.26 44,823.03 83,954.09 896.00	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		888,804.55	
DEFICIT		-	
Overexpenditure of Appropriation Reserves		34,704.89	
Overexpenditure of Appropriations		165,002.82	
Page Totals:	d - add additional sh	13,644,079.80	10,711.86

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	13,644,079.80	10,711.86
APPROPRIATION RESERVES		1,970,088.48
ENCUMBRANCES PAYABLE		161,946.23
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		66,523.79
PREPAID TAXES		184,860.72
Emergency Notes Payable		1,080,807.29
Prepaid Sewer Rents		466.88
DUE TO STATE:		
MARRIAGE LICENCE		1,125.00
DCA TRAINING FEES		
Accounts Payable		39,846.96
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		6,381.25
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
Reserve for Municipal Relief Aid		65,967.60
Reserve for Third Party Liens		2,801.39
Reserve for Library State Aid		2,172.51
Reserve for Sale of Municipal Assets		92,526.73
Reserve for Maintenance of Library		129,019.38
Reserve for Unallocated IRS Receipts		23,598.56
Due Animal Control Fund		2.08
Due Other Trust Fund		294,731.97
Due General Capital Fund		1,033,854.56
Due Water Operating Fund		2,927,716.92
Due Parking Operating Fund		184,896.77
Due Payroll		620,178.32
	12 644 070 00	0 000 005 05
PAGE TOTAL	13,644,079.80	8,900,225.25
(Do not crowd - add additi		

(Do not crowd - add additional sheets) Sheet 3a

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

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

Title of Account		Debit	Credit	
TOTALS FROM PAGE 3a		13,644,079.80	8,900,225.25	
	SUBTOTAL	13,644,079.80	8,900,225.25 <b>"C</b> "	
RESERVE FOR RECEIVABLES			1,531,488.88	
DEFERRED SCHOOL TAX		-		
DEFERRED SCHOOL TAX PAYABLE			-	
FUND BALANCE			3,212,365.67	
	TOTALS	13,644,079.80	13,644,079.80	
		ļ		

(Do not crowd - add additional sheets) Sheet 3a.1

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2 \*

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
TOTALS (Do not crowd - add additional s		

(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		
GRANTS RECEIVABLE	3,262,005.25	
Deferred Charges - Overexpended Grant Reserves	21,000.00	
DUE FROM/TO CURRENT FUND		101,077.90
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		2,987,800.43
UNAPPROPRIATED RESERVES		194,126.92
TOTALS	3,283,005.25	3,283,005.25

(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	9,419.18	
DUE FROM CURRENT FUND	2.08	
DUE FROM STATE OF NJ	12.60	
RESERVE FOR ANIMAL CONTROL TRUST FUND		9,433.86
FUND TOTALS	9,433.86	9,433.86
ASSESSMENT TRUST FUND		
CASH		
DUE TO -		
RESERVE FOR:		
RESERVE FOR.		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS		-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS		

# POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D) (Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2022

CDBG TRUST FUND		
		1
CASH	-	
DUE TO -		
FUND TOTALS	-	-
	_	
ARTS AND CULTURAL TRUST FUND		
CASH	-	
	_	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,459,485.87	
DUE FROM CURRENT FUND	294,731.97	
RESERVES	234,731.37	1,754,217.84
		1,734,217.04
OTHER TRUST FUNDS PAGE TOTAL	1,754,217.84	1,754,217.84

(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	1,754,217.84	1,754,217.84
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add a	1,754,217.84	1,754,217.84

# 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	1,754,217.84	1,754,217.84
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add a	1,754,217.84	1,754,217.84

# SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2022</u> -
RES. FOR UNEMPLOYMENT INS.	48,159.91		1,233.50	46,926.41
RES. FOR TAX SALE PREMIUMS	578,000.00	246,600.00	91,000.00	733,600.00
RES. FOR DEDICATED FIRE				-
PENALTY FEES	15,239.76	500.00	1,500.00	14,239.76
RES FOR ACC. ABSENCES	105,478.83			105,478.83
RES. FOR HISTORIC				-
PRESERVATION	4,308.00			4,308.00
RESERVE FOR RECYCLING	11,025.45	55,725.93	15,996.24	50,755.14
RES. FOR POAA FUNDS	7,984.75	1,964.00		9,948.75
RES. FOR POLICE DONATIONS	25.00	600.00		625.00
RES. FOR PERFORMANCE BOND	58,210.19	2,003.72	6,014.08	54,199.83
RES. FOR MAIN. FEES W/H	1,147.50			1,147.50
RES. FOR ESCROW ACCOUNTS	405,160.04	81,900.37		487,060.41
RES. FOR P.O.S. ADV. PMT. DEP.	6,177.98			6,177.98
RES. FOR STORM RECOVERY	17,048.89			17,048.89
RES. FOR COVID-19 DONATIONS	1,625.77			1,625.77
RES. FOR EVIDENCE ACCT. EXP.	24,419.36	626.89	565.32	24,480.93
RES. FOR COAH DEV. FEES	100,044.63	2,550.63	1,689.50	100,905.76
RES. FOR FORFEITED ASSETS	13,379.24			13,379.24
RES. FOR RECREATION	51,850.77	129,224.95	98,766.08	82,309.64
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PAGE TOTAL	\$1,449,286.07_\$	521,696.49 \$	216,764.72 \$	1,754,217.84

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

	Amount Dec. 31, 2021 per Audit			Balance as at
Purpose	Report	<u>Receipts</u>	<b>Disbursements</b>	Dec. 31, 2022
PREVIOUS PAGE TOTAL	1,449,286.07	521,696.49	216,764.72	1,754,217.84
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				-
PAGE TOTAL \$	1,449,286.07 \$	521,696.49 \$	216,764.72 \$	1,754,217.84

Sheet 6b TOTAL

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

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

\*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	3,875,034.97	xxxxxxxx
Bonds and Notes Authorized but Not Issued		3,875,034.97
CASH	5,914,090.24	
DUE FROM - CURRENT FUND	1,033,854.56	
	91,000.00	
DUE FROM - WATER UTILITY OPERATING FUND DUE FROM - PARKING UTILITY OPERATING FUND	34,184.91	
FEDERAL AND STATE GRANTS RECEIVABLE DEFERRED CHARGES TO FUTURE TAXATION:		
	2 055 000 00	
FUNDED	3,855,000.00	
UNFUNDED	24,421,611.97	
DUE TO -		
	_	
	_	
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	_	
PAGE TOTALS	39,224,776.65	3,875,034.9

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

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	39,224,776.65	3,875,034.97
		-,,
BOND ANTICIPATION NOTES PAYABLE		20,546,577.00
GENERAL SERIAL BONDS		3,855,000.00
TYPE 1 SCHOOL BONDS		
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,009,623.94
UNFUNDED		5,747,458.94
ENCUMBRANCES PAYABLE		1,707,128.81
RESERVE TO PAY DEBT SERVICE		2,409,676.94
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		7,782.85
DOWN PAYMENTS ON IMPROVEMENTS		792.20
DUE TO WATER UTILITY CAPITAL FUND		9,028.00
CAPITAL FUND BALANCE		56,673.00
	39,224,776.65	39,224,776.65

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2022

	Cas	h	Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	2,067.13	13,379,278.36	2,357,266.83	11,024,078.66	
Grant Fund				-	
Trust - Animal Control		9,430.26	11.08	9,419.18	
Trust - Assessment				-	
Trust - Municipal Open Space				-	
Trust - LOSAP				-	
Trust - CDBG				-	
Trust - Other	2,301.50	1,457,411.82	227.45	1,459,485.87	
Trust - Arts and Culture				-	
General Capital		6,154,254.91	240,164.67	5,914,090.24	
UTILITIES:				-	
Water Operating	266.44	703,064.16	54,881.59	648,449.01	
Water Capital	200.44	779,499.99	162,763.03	616,736.96	
Parking Operating	76.88	159,500.85	3,541.91	156,035.82	
Parking Capital	10.00	362,142.14	76.88	362,065.26	
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				-	
				-	
Total	4,711.95	23,004,582.49	2,818,933.44	20,190,361.00	

\* 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:	jgross@westorange.org	Title:
-		

Sheet 9

6/1/2023

# CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

#### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Provident Bank- Current Main	13,379,278.36
Provident Bank- Current Disp	
Provident Bank- General Capital	6,154,254.91
Provident Bank- Water Operating	703,064.16
Provident Bank- Water Capital	779,499.99
Provident Bank- Parking Operating	159,500.85
Provident Bank- Parking Capital	362,142.14
Provident Bank- Animal Trust	9,430.26
Provident Bank- Recyling Trust	2,519.34
Provident Bank- Forfieture- County	7,876.37
Provident Bank- Forfieture- Federal	32,690.94
Provident Bank- Unemployment	46,917.07
Provident Bank- Trust Other	1,009,149.76
Provident Bank- Trust Escrow	235,173.11
Provident Bank- Evidence Trust	24,480.97
Provident Bank- COAH	98,604.26
PAGE TOTAL	23,004,582.49

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	<b>DEPOSIT</b> "
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PREVIOUS PAGE TOTAL	23,004,582.49
TOTAL PAGE	23,004,582.49

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
Small Cities CDBG Program:						
Roadway Improvements	103,485.00					103,485.00
Bulletproof Vest Program:						-
Various	7,455.41					7,455.41
2020	1,909.57					1,909.57
2021	4,994.10					4,994.10
2022		5,301.00				5,301.00
Body Armor Replacement Fund		1,843.59	1,843.59			
Pedestrian Safety Grant:						-
2018	212.50					212.50
2021	20.00					20.00
2022		15,000.00	13,980.00			1,020.00
Click It or Ticket:						
2019	2,640.00					2,640.00
						_
PAGE TOTALS	120,716.58	22,144.59	15,823.59	-	-	127,037.58

# 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	120,716.58	22,144.59	15,823.59	-	-	127,037.58
	Assistance to Firefighters Grant Program:						_
	2019	6,558.91					6,558.91
	2021	75,051.71					75,051.71
	State Library Grant	900,000.00		600,000.00			300,000.00
	Library Match of State Library Grant	306,688.00					306,688.00
							-
<u>م ر</u>							-
Sheet 10.1	NJ Department of Transportation:						-
	2021-Essex Street	375,000.00					375,000.00
	2022-White Street Improvements		411,700.00				411,700.00
	2022-Audrey Place and Winthrop Place		406,800.00				406,800.00
	Open Space - East Blackwell Street Property Acquisition		35,000.00				35,000.00
	Safe Streets to Transit- East Blackwell Street		640,000.00				640,000.00
	Body Worn Cameras		48,912.00	9,782.40			39,129.60
	Emergency Management Performance Grant		10,000.00		(10,000.00)		-
	Local Recreation Improvement Grant		75,000.00				75,000.00
	Distracted Driving Grant		8,750.00	8,750.00			
	Housing Rehabilitation		400,000.00				400,000.00
	PAGE TOTALS	1,784,015.20	2,058,306.59	634,355.99	(10,000.00)	-	3,197,965.80

# 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	1,784,015.20	2,058,306.59	634,355.99	(10,000.00)	-	3,197,965.80
Municipal Alliance on Alcoholism and Drug Abuse:						
2018	15,427.30					15,427.30
2019	6,051.37					6,051.37
2020	875.00					875.00
2021	7,755.00		2,112.22			5,642.78
2022		10,543.00				10,543.00
NJ Department of Environmental Protection: It Pays to Plug In						_
It Pays to Plug In	24,000.00					24,000.00
Global Fire Prevention Grant	1,500.00					1,500.00
						_
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						_
TOTALS	1,839,623.87	2,068,849.59	636,468.21	(10,000.00)	_	3,262,005.25

	Grant	Balance Jan. 1, 2022	Transferrec Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2022
	Small cities CDBG Program:							_
	2022 Housing Rehabilitation		400,000.00					400,000.00
	2018 Roadway Improvements	54,975.45						54,975.45
	2018 Housing Rehabilitation	120,000.00						120,000.00
	2020 Housing Rehabilitiation Revolving Loan Funds	177,750.00						177,750.00
	2019 Housing Rehabilitiation Revolving Loan Funds	19,496.75						19,496.75
	2018 Housing Rehabilitiation Revolving Loan Funds	29,950.00						29,950.00
Sheet 11	2017 Housing Rehabilitiation Revolving Loan Funds	19,466.00						19,466.00
1 et	2016 Housing Rehabilitiation Revolving Loan Funds	43,728.00						43,728.00
	2015 Housing Rehabilitiation Revolving Loan Funds	49,500.00			12,500.00	(7,480.43)		29,519.57
	2014 Housing Rehabilitiation Revolving Loan Funds	40,019.57				(40,019.57)		
	Bulletproof Vest Program:							
	2021	4,994.10			4,994.10			
	2022		5,301.00		5,295.36			5.64
	Click It or Ticket:							_
	2019	2,640.00			2,640.00			_
	2021	2,100.00						2,100.00
								_
	PAGE TOTALS	564,619.87	405,301.00	-	25,429.46	(47,500.00)	-	896,991.41

	Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
	PREVIOUS PAGE TOTALS	564,619.87	405,301.00	-	25,429.46	(47,500.00)	-	896,991.41
	Assistance to Firefighters Grant:							_
	2019	6,233.93			2,072.77	(696.15)		3,465.01
	2021	55,878.55			1,235.87			54,642.68
	2021 Local Match	3,752.59						3,752.59
	Staffing for Adequate Fire and Emergency Response:							
	2021 Local Match	29,024.96			7,810.04			21,214.92
Sheet 11.1	2019 Federal Portion	144,951.00						144,951.00
. <u> </u>	2019 Local Match	43,627.00			43,627.00			
	Clean Communities Program:							-
	2021	25,302.19			6,095.20			19,206.99
								-
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								-
	PAGE TOTALS	873,390.09	405,301.00	-	86,270.34	(48,196.15)	-	1,144,224.60

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	Grant	Balance	Transferrec Budget App		Expended	Other	Cancelled	Balance
		Jan. 1, 2022	Budget	Appropriation By 40A:4-87	'	_	-	Dec. 31, 2022
	PREVIOUS PAGE TOTALS	873,390.09	405,301.00	-	86,270.34	(48,196.15)	-	1,144,224.60
	Recycling Tonnage Program:							
	2016	1,993.26			143.26	(1,850.00)		-
	2017	14,994.25			2,682.69			12,311.56
	2018	18,439.50						18,439.50
	2019	17,145.20						17,145.20
	2020	15,691.74						15,691.74
Sheet 11.2	2021	16,236.11						16,236.11
.2 et	Alcohol Education Rehabilitiation Grant	801.52						801.52
	Hepatities B Grant:							-
	2004	272.21						272.21
	2005	1,132.00						1,132.00
	2006	686.00						686.00
	Body Armor Replacement Grant:							_
	2020	3,437.71						3,437.71
	2022		1,843.59					1,843.59
	Drunk Driving Enforcement Fund Grant:							_
	2018	4,535.09			3,290.00			1,245.09
	2020	9,921.77						9,921.77
	PAGE TOTALS	978,676.45	407,144.59	_	92,386.29	(50,046.15)	-	1,243,388.60

	Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVI	IOUS PAGE TOTALS	978,676.45	407,144.59	-	92,386.29	(50,046.15)	-	1,243,388.60
State	Library Grant	949,365.00			760,541.29	(164,321.22)		24,502.49
Librar	y Match of State Library Grant	949,365.00			731,392.82	(188,751.91)		29,220.27
NJ De	epartment of Transportation:							-
V	Villiams Street	30,500.28						30,500.28
E	ssex Street	375,000.00			373,213.87	(1,786.13)		0.00
V	Vhite Street Improvements 2022		411,700.00					411,700.00
11.3 A	udrey Place and Winthrop Place 2022		406,800.00					406,800.00
ω φ Pedes	strian Safety Grant:							-
2	021				15,000.00		(15,000.00)	-
2	022		15,000.00		15,000.00			-
Open	Space 2022		35,000.00					35,000.00
Safe S	Streets to Transit 2022		640,000.00					640,000.00
Body	Worn Cameras 2022		48,912.00			(30,197.00)		18,715.00
Emerg	gency Management Performance Grant 2022		10,000.00		8,099.96			1,900.04
Local	Recreation Improvement Grant 2022		75,000.00					75,000.00
								-
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								-
P	AGE TOTALS	3,282,906.73	2,049,556.59	-	1,995,634.23	(435,102.41)	(15,000.00)	2,916,726.68

1	Grant	Balance	Budget App	from 2022 propriations	Expended	Other	Cancelled	Balance
		Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
	PREVIOUS PAGE TOTALS	3,282,906.73	2,049,556.59		1,995,634.23	(435,102.41)	(15,000.00)	2,916,726.68
	Distracted Driving Grant 2022							-
	2021				6,000.00		(6,000.00)	-
,	2022		8,750.00		8,750.00			-
								-
	Municipal Alliance on Alcoholism and Drug Abuse:							-
	State Share:							-
Sheet	2018	4,051.36						4,051.36
ĕt	2019	17,627.29						17,627.29
	2020	861.13						861.13
	2021	5,091.75						5,091.75
	2022		10,543.00		494.03			10,048.97
	Local Share:							-
	2018	1,012.85						1,012.85
	2019	4,542.65						4,542.65
	2020	218.75						218.75
	2021	1,147.94						1,147.94
	2022		2,635.75		164.69			2,471.06
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	PAGE TOTALS	3,317,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,963,800.43

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_	Grant	Balance Jan. 1, 2022		l from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
<b>—</b> P	REVIOUS PAGE TOTALS	3,317,460.45	2,071,485.34	Dy 40A.4-07	2,011,042.95	(435,102.41)	(21,000.00)	2,963,800.43
N	J Deparment of Environmental Protection:							-
	It Pays to Plug In	24,000.00						24,000.00
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_	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	- 2,987,800.43

	Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations	Expended	Other	Cancelled	Balance Dec. 31, 2022
			Budgot	Appropriation By 40A:4-87				D00. 01, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance	Transferred from 2022 Budget Appropriations		Expended	Expended Other	Cancelled	Balance
	Grant	Jan. 1, 2022	Budget	Appropriation By 40A:4-87	Expended	Other	Cancelleu	Dec. 31, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance	Transferred Budget App	from 2022 propriations	Expended	Other	Cancelled	Balance
		Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations	Expended	Other	Cancelled	Balance Dec. 31, 2022
		0011. 1, 2022	Buugot	Appropriation By 40A:4-87				800.01,2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,9

Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	- 2,987,800.43

	Grant	Balance Jan. 1, 2022	Budget App	from 2022 propriations	Expended	Other	Cancelled	Balance Dec. 31, 2022
		Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022	Transferrec Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	

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Grant	Balance Jan. 1, 2022	Transferrec Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	

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Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations	Expended	Other	Cancelled	Balance Dec. 31, 2022
		Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022	Transferrec Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	- 2,987,800.43

Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations	Expended	Other	Cancelled	Balance Dec. 31, 2022
		0011. 1, 2022	Budget	Appropriation By 40A:4-87				BCC. 01, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance	Transferred Budget App	from 2022	Expended	Other	Cancelled	Balance
	Grant	Jan. 1, 2022	Budget	Appropriation By 40A:4-87	Expended	Other	Cancelleu	Dec. 31, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance Jan. 1, 2022	Transferrec Budget Apr Budget	from 2022 propriations	Expended	Other	Cancelled	Balance Dec. 31, 2022
		Jan. 1, 2022	Dudget	Appropriation By 40A:4-87				Dec. 31, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	from 2022 propriations	Expended	Other	Cancelled	Balance Dec. 31, 2022
		00111 1, 2022	Dudget	Appropriation By 40A:4-87				200.01,2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance Jan. 1, 2022	Transferrec Budget Apr Budget	from 2022 propriations	Expended	Other	Cancelled	Balance Dec. 31, 2022
		0411. 1, 2022	Dudget	Appropriation By 40A:4-87				DCC. 01, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	- 2,987,800.43

Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance Jan. 1, 2022	Transferrec Budget Apr Budget	from 2022 propriations	Expended	Other	Cancelled	Balance Dec. 31, 2022
		Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022		d from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

	Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	l from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
				By 40A:4-87				
	PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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	PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022	Transferrec Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	

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Grant	Balance Jan. 1, 2022		from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34		2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Grant	Balance Jan. 1, 2022	Transferrec Budget App Budget	l from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43
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TOTALS	3,341,460.45	2,071,485.34	-	2,011,042.95	(435,102.41)	(21,000.00)	2,987,800.43

Sheet 1<sup>,</sup> Totals

	Grant Balance		Transferrec Budget App		Received	Other	Balance
		Jan. 1, 2022	Budget	Appropriation By 40A:4-87	Rooolvou	Culoi	Dec. 31, 2022
	PREVIOUS PAGE TOTALS	-	-	-	-	-	-
	Small Cities CDBG Program:						-
	Housing Rehabilitation Revolving Loan Funds	54,514.00					54,514.00
	Staffing for Adequate Fire and Emergency Response	24,648.74					24,648.74
	American Rescue Plan	927,625.06				(927,625.06)	-
	Emergency Management Performance Grant	10,000.00	10,000.00				-
	Clean Communities Grant						-
Sheet Total	2021	26,934.50					26,934.50
					27,433.03		27,433.03
s 21	Body Armor Replacement Fund	2,709.78			2,487.54		5,197.32
	Drive Sober Year End Crackdown				6,000.00		6,000.00
	Recycling Tonnage Grant				19,206.33		19,206.33
	Click It or Ticket Grant				7,000.00		7,000.00
	NJ Department of Transportation Highway Safety Fund				21,293.00		21,293.00
	Global Fire Prevention Grant				1,900.00		1,900.00
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	TOTALS	1,046,432.08	10,000.00		85,319.90	(927,625.06)	194,126.92

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### \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	****	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	1,252,989.23
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	****	
Levy Calendar Year 2022	****	16,093,043.00
Paid	17,435,446.00	<b>XXXXXXXXX</b>
Balance - December 31, 2022	****	****
School Tax Payable #	(89,413.77)	<b>XXXXXXXXXX</b>
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	17,346,032.23	17,346,032.23

ncluding Type 1 school debt service, emergency Board of Education for use of local schools.

# Must include unpaid requisitions.

### **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

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

## **REGIONAL HIGH SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2022	*****	****
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	*****	
Levy Calendar Year 2022	xxxxxxxxxx	
Paid		<b>XXXXXXXXX</b>
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	<b>XXXXXXXXX</b>
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		<b>xxxxxxxx</b>
# Must include unpaid requisitions.	-	-

# COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	7,197.41
Due County for Added and Omitted Taxes		
2022 Levy:		xxxxxxxxx
General County	xxxxxxxxxx	3,857,809.64
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	96,346.94
Due County for Added and Omitted Taxes	xxxxxxxxxx	6,381.25
Paid	3,961,353.99	****
Balance - December 31, 2022	*****	****
County Taxes		<b>XXXXXXXXX</b>
Due County for Added and Omitted Taxes	6,381.25	****
	3,967,735.24	3,967,735.24

# SPECIAL DISTRICT TAXES

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

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

### **STATEMENT OF GENERAL BUDGET REVENUES 2022**

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated Surplus Anticipated with Prior Written Consent of Director of Local Government Services	1,123,842.25	1,123,842.25	-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	10,076,411.39	10,288,179.22	211,767.83
Added by N.J.S.A. 40A:4-87 (List on 17a)	-		
Total Miscellaneous Revenue Anticipated	10,076,411.39	10,288,179.22	211,767.83
Receipts from Delinquent Taxes	579,544.21	407,574.07	(171,970.14)
Amount to be Raised by Taxation:	 	****	
(a) Local Tax for Municipal Purposes	17,973,429.29	хххххххх	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	508,894.00	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	18,482,323.29	18,822,914.68	340,591.39
	30,262,121.14	30,642,510.22	380,389.08

# ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	****	38,076,495.51
Amount to be Raised by Taxation	****	****
Local District School Tax	16,093,043.00	<b>XXXXXXXX</b>
Regional School Tax	_	<b>XXXXXXXX</b>
Regional High School Tax	_	хххххххх
County Taxes	3,954,156.58	<b>XXXXXXXX</b>
Due County for Added and Omitted Taxes	6,381.25	<b>XXXXXXXX</b>
Special District Taxes	-	<b>XXXXXXXX</b>
Municipal Open Space Tax		<b>XXXXXXXX</b>
Municipal Arts and Culture Tax		<b>XXXXXXXX</b>
Reserve for Uncollected Taxes	xxxxxxxxx	800,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	18,822,914.68	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or def	<sub>icit</sub> 38,876,495.51	38,876,495.51

in the above allocation would apply to "Non-Budget Revenue" only.

#### STATEMENT OF GENERAL BUDGET REVENUES 2022 (Continued)

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

Source	Budget	Realized	Excess or Defici
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I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:

#### STATEMENT OF GENERAL BUDGET REVENUES 2022 (Continued)

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

Source	Budget	Realized	Excess or Deficit
REVIOUS PAGE TOTALS	-	-	-
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TOTALS			

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

# **STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022**

2022 Budget As Adopted		30,262,121.14
2022 Budget - Added by N.J.S.A. 40A:4-87		-
Appropriated for 2022 (Budget Statement Item 9)		30,262,121.14
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		30,262,121.14
Add: Overexpenditures (see footnote)		165,002.82
Total Appropriations and Overexpenditures		30,427,123.96
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	27,635,527.70	
Paid or Charged - Reserve for Uncollected Taxes 800,000.00		
Reserved 1,970,088.48		
Total Expenditures		30,405,616.18
Unexpended Balances Canceled (see footnote)		21,507.78

#### 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:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	****	211,767.83
Delinquent Tax Collections	<b>XXXXXXXX</b>	_
	<b>XXXXXXXX</b>	
Required Collection of Current Taxes	<b>XXXXXXXX</b>	340,591.39
Unexpended Balances of 2022 Budget Appropriations	****	21,507.78
Miscellaneous Revenue Not Anticipated	****	303,942.32
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	_
Payments in Lieu of Taxes on Real Property		
Sale of Municipal Assets	******	
Unexpended Balances of 2021 Appropriation Reserves	******	1,517,070.12
Prior Years Interfunds Returned in 2022	*****	1,011,010.12
	╢╴	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	 	<b>XXXXXXXX</b>
Balance - January 1, 2022		xxxxxxxx
Balance - December 31, 2022		
Deficit in Anticipated Revenues:	******	<b>XXXXXXXX</b>
Miscellaneous Revenues Anticipated		
Delinquent Tax Collections	171,970.14	
	171,970.14	XXXXXXXXX
Required Collection on Current Taxes	_	xxxxxxxxx xxxxxxxxx
Interfund Advances Originating in 2022	101,077.90	xxxxxxxx
Prepaid School Tax	89,413.77	
Prepaid State DCA Fees	896.00	
Emergency Notes Payable	508,534.57	
	000,001.01	
	╢	
	-∦∦	
Deficit Balance - To Trial Balance (Sheet 3)	<b>XXXXXXXX</b>	-
Surplus Balance - To Surplus (Sheet 21)	1,522,987.06	XXXXXXXXX
	2,394,879.44	2,394,879.44

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realize
PREVIOUS PAGE TOTALS	-
Clerk Miscellaneous	3,755.0
New Jersey Motor Vehicle Fees	350.0
MCMJIF Refund	71,496.9
MC Shared Radio Communication Rental	18,169.0
Veterans and Seniors Administration Fee	884.0
MCMJIF Workers Compensation	13,641.8
	195,645.3
otal Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	303,942.3

# SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	2,813,220.86
2.	****	
3. Excess Resulting from 2022 Operations	****	1,522,987.06
4. Amount Appropriated in the 2022 Budget - Cash	1,123,842.25	xxxxxxxx
<ol> <li>Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>	_	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	3,212,365.67	xxxxxxxx
	4,336,207.92	4,336,207.92

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

Cash		11,024,078.66
Investments		
Sub Total		11,024,078.66
Deduct Cash Liabilities Marked with "C" on Trial Balance		8,900,225.25
Cash Surplus		2,123,853.41
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:* (1) Due from State of N.J. Senior Citizens and Veterans Deduction		
Deferred Charges #	1,088,512.26	
Cash Deficit #		
Total Other Assets		1,088,512.26
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,212,365.67
WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET	-	

# 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) #			\$	38,536,603.76
	or (Abstract of Ratables)			\$	
2.	Amount of Levy - Special District Taxes			\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$	62,328.16
5b.	Subtotal 2022 Levy\$ 38,598,931.92Reductions Due to Tax Appeals**\$	-		\$	38,598,931.92
6.	Transferred to Tax Title Liens			\$	26,852.32
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	18,590.84
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2021	\$	290,030.12	_	
	In 2022*	\$	37,392,594.77	_	
	Homestead Benefit Credit	\$	349,666.51	_	
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$	44,204.11	_	
	Total To Line 14	\$	38,076,495.51	-	
11.	Total Credits			\$	38,121,938.67
12.	Amount Outstanding December 31, 2022			\$	476,993.25
13.	Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is <b>98.64%</b>				
Note	: If municipality conducted Accelerated Tax Sale or Tax Levy Sa	ale ci	heck herea	nd co	mplete sheet 22a.
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10	\$	38,076,495.51	_	
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$		_	
	To Current Taxes Realized in Cash (Sheet 17)	*	38,076,495.51	-	
	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 be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.	to			
# 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

#### Sheet 22

#### 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)	\$	
LESS: Proceeds from Accelerated Tax Sale	_	
Net Cash Collected	\$	-
Line 5c (sheet 22) Total 2022 Tax Levy	\$	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		NO ENTRY

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)		
LESS: Proceeds from Tax Levy Sale (excluding premium)	_	
Net Cash Collected	\$	
Line 5c (sheet 22) Total 2022 Tax Levy	\$	
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		NO ENTRY

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

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		<b>XXXXXXXX</b>
Due To State of New Jersey	хххххххх	10,711.86
2. Senior Citizens Deductions Per Tax Billings	15,750.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	30,000.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	2,000.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	****	3,545.89
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	****	
9. Received in Cash from State	****	44,204.11
10.		
11.		
12. Balance - December 31, 2022	****	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	
Due To State of New Jersey	10,711.86	xxxxxxxx
	58,461.86	58,461.86

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

Line 2	15,750.00
Line 3	30,000.00
Line 4	2,000.00
Sub - Total	47,750.00
Less: Line 7	3,545.89
To Item 10, Sheet 22	44,204.11

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

	Debit	Credit	
Balance - January 1, 2022		<b>XXXXXXXXX</b>	-
Taxes Pending Appeals		****	<b>XXXXXXXX</b>
Interest Earned on Taxes Pending Appeals		<b>xxxxxxxx</b>	xxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		****	
Cash Paid to Appellants (Including 5% Interest from Dat Closed to Results of Operation	e of Payment)		<b>XXXXXXXX</b>
(Portion of Appeal won by Municipality, including Interes	t)		<b>XXXXXXXX</b>
Balance - December 31, 2022		-	
Taxes Pending Appeals*		<b>XXXXXXXX</b>	xxxxxxxx
Interest Earned on Taxes Pending Appeals		<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
*Includes State Tax Court and County Board of Taxation	n l	-	-

Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022

acoroneos@dover.nj.us Signature of Tax Collector

T-8191 License #

1-Jun-23 Date

Sheet 24

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit		
1. Balance - January 1, 2022	0	870,840.29	xxxxxxxx	
A. Taxes	404,242.63	xxxxxxxxx	xxxxxxxxx	
B. Tax Title Liens	466,597.66	xxxxxxxxx	xxxxxxxxx	
2. Canceled:	xxxxxxxxx	xxxxxxxxx		
A. Taxes	xxxxxxxxx			
B. Tax Title Liens	****			
3. Transferred to Foreclosed Tax Title Liens:	xxxxxxxxx	xxxxxxxxx		
A. Taxes	*****			
B. Tax Title Liens	xxxxxxxxx			
4. Added Taxes	7,313.16	xxxxxxxxx		
5. Added Tax Title Liens	1,142.88	xxxxxxxxx		
6. Adjustment between Taxes (Other than Current Year) and	*****			
A. Taxes - Transfers to Tax Title Liens	A. Taxes - Transfers to Tax Title Liens			
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxxx	
7. Balance Before Cash Payments		xxxxxxxxx	879,296.33	
8. Totals		879,296.33	879,296.33	
9. Balance Brought Down		879,296.33	*****	
10. Collected:		*****	407,574.07	
A. Taxes	407,574.07	*****	xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	xxxxxxxxx	
11. Interest and Costs - 2022 Tax Sale			xxxxxxxxx	
12. 2022 Taxes Transferred to Liens	12. 2022 Taxes Transferred to Liens			
13. 2022 Taxes	476,993.25	*****		
14. Balance - December 31, 2022	xxxxxxxxx	975,567.83		
A. Taxes	480,974.97	xxxxxxxxx	xxxxxxxxx	
B. Tax Title Liens	494,592.86	xxxxxxxxx	*****	
15. Totals		1,383,141.90	1,383,141.90	

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 46.35%

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

452,175.69 and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	204,400.00	xxxxxxxx
2. Foreclosed or Deeded in 2022	хххххххх	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	хххххххх	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	хххххххх	
8. Sales	хххххххх	xxxxxxxx
9. Cash *	хххххххх	
10. Contract	хххххххх	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	хххххххх	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2022	<b>XXXXXXXX</b>	204,400.00
	204,400.00	204,400.00

#### CONTRACT SALES

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

#### MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2022		****
21. 2022 Sales from Foreclosed Property		xxxxxxxx
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2022	xxxxxxxx	-
Analysis of Sale of Property: \$ *Total Cash Collected in 2022 Realized in 2022 Budget	_	

#### DEFERRED CHARGES - MANDATORY CHARGES ONLY -DEENT TRUST AND CENERAL CARITAL EUN

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

Caused By	Amount Dec. 31, 202 per Audit <u>Report</u>	1	Amount in 2022 <u>Budget</u>		Amount Resulting from <u>2022</u>		Balance as at <u>Dec. 31, 2022</u>
Emergency Authorization -		•	Dudget	•	2022	•	<u>Dec. 31, 2022</u>
Municipal*	\$	_\$_		_\$_		_\$_	-
Emergency Authorization -							
Schools	\$	_\$_		_\$_		_\$_	-
Overexpenditure of Appropriations	\$	_\$_		_\$_	165,002.82	\$_	165,002.82
Overexpenditure of Appropriation Res	\$\$	_\$_		_\$_	34,704.89	\$_	34,704.89
Overexpended Grant Reserves	\$\$	_\$_		_\$_	21,000.00	_\$_	21,000.00
	\$\$	_\$_		_\$_		_\$_	-
	\$\$	_\$_		_\$_		\$_	-
	\$\$	_\$_		_\$_		\$_	-
	\$\$	_\$_		_\$_		\$_	-
TOTAL DEFERRED CHARGES	_\$	_\$_	-	_\$_	220,707.71	\$	220,707.71

\*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

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

Sheet 28

#### 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.

						REDUCED IN	
Date	Purpose	Amount	Not Less Than	Balance		22	Balance
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
11/10/2020	Covid Emergency	2,109,341.86	421,868.37	1,109,341.86	421,868.37		687,473.49
12/1/2020	Severance	600,000.00	120,000.00	480,000.00	278,668.94		201,331.06
							_
							_
							_
							_
							_
							_
							_
							_
	Т	otals 2,709,341.86	541,868.37	1,589,341.86	700,537.31	_	888,804.55

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

jgross@westorange.org

Chief Financial Officer

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

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

Date	Purpose	Amount	Not Less Than	Balance	20	CED IN 22	Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
							-
							-
							-
							-
							-
							-
							-
							_
							-
							-
							-
							-
							_
							-
	Totals	-	-	-	-	-	_

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

Chief Financial Officer

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	****	4,815,000.00	
Issued	xxxxxxxxx		
Paid	960,000.00	xxxxxxxx	
Outstanding - December 31, 2022	3,855,000.00		
	4,815,000.00	4,815,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 953,000.00
2023 Interest on Bonds*			
ASSESSMENT SER	IAL BONDS		
Outstanding - January 1, 2022	<b>XXXXXXXXX</b>		
Issued	<b>XXXXXXXXX</b>		
Paid		xxxxxxxx	
Outstanding - December 31, 2022			
	-		
2023 Bond Maturities - Assessment Bonds	\$		
2023 Interest on Bonds*			
Total "Interest on Bonds - Debt Service" (*Items)			\$ 112,972.50

#### 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	-	<b>XXXXXXXX</b>	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$-
LOAN			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		<b>XXXXXXXX</b>	
Outstanding - December 31, 2022		<b>XXXXXXXX</b>	
	_	-	
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
1				
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	-	<b>XXXXXXXX</b>	
	-	-	
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
1				
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	<b>XXXXXXXX</b>		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	<b>XXXXXXXXX</b>	
	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL SE	ERIAL BONDS		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	*****	
	-	-	
2023 Interest on Bonds		\$	
2023 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Servi	ce" (*Items)		\$-

#### LIST OF BONDS ISSUED DURING 2022

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

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Dec. 31		
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	Date of Maturity	Rate of Interest	<b>2023 Budget F</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
			Dec. 31, 2022	,				,
01-2018 Acquisiton, Renovation and Improvement								
of the Berkeley College Building and Property								
Non Taxable	7,500,000.00	2/27/2018	7,198,816.00	01/25/23	3.0000%	131,150.00	154,514.31	01/25/23
Taxable	7,500,000.00	2/27/2018	488,463.00	01/25/23	3.0000%	11,537.00	9,818.51	01/25/23
04-2018 Various General Improvements	2,850,000.00	4/24/2018	2,729,134.00	01/25/23	3.0000%	120,865.14	54,855.59	01/25/23
15-2019 Various Improvemnts to Public Facilities	408,709.50	5/30/2019	387,198.50	01/25/23	3.0000%	21,511.00	7783	01/25/23
14-2021 Various General Improvements	3,321,577.00	12/30/2021	3,321,577.00	01/25/23	4.0000%		10,629.05	01/25/23
11-2016 Various General Improvements	2,850,000.00	5/24/2016	2,716,703.00	01/25/23	3.0000%	133,177.57	54,334.06	01/25/23
17-2016 Various General Improvements	1,900,000.00	7/12/2016	1,317,392.00	01/25/23	3.0000%	74,918.96	26,347.84	01/25/23
09-2017 Various General Improvements	2,850,000.00	5/9/2017	2,387,293.50	01/25/23	3.0000%	135,086.04	47,745.87	01/25/23
Page Totals	29,180,286.50		20,546,577.00			628,245.71	366,028.23	

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)

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.

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

(Do not crowd - add additional sheets)

Shee 33.1

### 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	<b>2023 Budget F</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
-	PREVIOUS PAGE TOTALS	29,180,286.50		20,546,577.00			628,245.71	366,028.23	
_									
-									
-									
_									
Sheet									
et 33									
-									
-									
_									
-	PAGE TOTALS	29,180,286.50		20,546,577.00			628,245.71	366,028.23	

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.

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

(Do not crowd - add additional sheets)

heet 3 Totals

### 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	<b>2023 Budget</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total				_		-	_	

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

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

submitted with statement.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
15-14 Various General Improvements and								
Equipment Purchases	184,412.12						184,412.12	
13-15 Various General Improvements and								
Equipment Purchases	55,456.82				14,745.00		40,711.82	
11-16 Various General Improvements		51,584.85			52,143.19			51,317.35
17-16 improvement of Meridia Transit Plaza		977,589.75						977,589.75
09-17 Various Improvements		1,407.25			10,087.54			
10-17 Various Improvements		784,500.00					784,500.00	
01-18 Acquisition, Renovation and Improvement of the Berkley College Building and Property								
		936,129.34			1,337,122.18			633,726.91
04-18 Various Improvements		296,165.99						287,821.64
05-19 Various Improvements		24,313.75						19,753.71
15-19 Various Improvements to Public Facilitie		408,709.50						408,709.50
14-21 Various Improvements		3,181,929.86						1,923,447.02
15-22 Various Improvements			3,070,815.00		1,625,721.94			1,445,093.06
Page Total	239,868.94	6,662,330.29	3,070,815.00	-	3,039,819.85	-	1,009,623.94	5,747,458.94

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	Balance - Jar	nuary 1, 2022	2022	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	239,868.94	6,662,330.29	3,070,815.00	-	3,039,819.85		1,009,623.94	5,747,458.94
PAGE TOTALS		6,662,330.29	3,070,815.00		3,039,819.85	-	1,009,623.94	5,747,458.94

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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	Balance - January 1, 2022		Other	Expended	Authorizations	Balance - December 31, 2022		
not merely designate by a code number.	Funded	Unfunded	2022 Authorizations			Canceled	Funded	Unfunded	
PREVIOUS PAGE TOTALS	239,868.94	6,662,330.29	3,070,815.00	-	3,039,819.85		1,009,623.94	5,747,458.94	
PAGE TOTALS		6,662,330.29	3,070,815.00	-	3,039,819.85	-	1,009,623.94	5,747,458.94	

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

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

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2022	Other	Expended	Authorizations	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	239,868.94	6,662,330.29	3,070,815.00	-	3,039,819.85	-	1,009,623.94	5,747,458.94
GRAND TOTALS	239,868.94	6,662,330.29	3,070,815.00	-	3,039,819.85	-	1,009,623.94	5,747,458.94

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

Sheet 35 Totals

# **GENERAL CAPITAL FUND**

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	4,012.14
Received from 2022 Budget Appropriation*	xxxxxxxx	150,000.00
	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
		<b>XXXXXXXX</b>
Appropriated to Finance Improvement Authorizations	146,229.29	xxxxxxxx
		<b>XXXXXXXX</b>
Balance - December 31, 2022	7,782.85	xxxxxxxx
	154,012.14	154,012.14

\*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

	De	bit	Credit
Balance - January 1, 2022	ххххх	xxxx	792.20
Received from 2022 Budget Appropriation*	ххххх	xxxx	
Received from 2022 Emergency Appropriation*	ххххх	xxxx	
			xxxxxxxx
Appropriated to Finance Improvement Authorizations			<b>XXXXXXXX</b>
			<b>XXXXXXXX</b>
Balance - December 31, 2022		792.20	<b>XXXXXXXX</b>
		792.20	792.20

\*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
ORD - 15-22 - Various Capital Improvements	3,070,815.00	2,924,585.71	145,229.29	
Total	3,070,815.00	2,924,585.71	145,229.29	-

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

# **GENERAL CAPITAL FUND**

STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	122,032.59
Premium on Sale of Bonds	*****	56,673.00
Funded Improvement Authorizations Canceled	<b>XXXXXXXXX</b>	
Appropriated to Finance Improvement Authorizations		****
Appropriated to 2022 Budget Revenue	122,032.59	<b>xxxxxxx</b>
Balance - December 31, 2022	56,673.00	<b>XXXXXXXX</b>
	178,705.59	178,705.59

#### **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						\$	38,	598,93	31.92
	2.	Amount of Item 1 Collected in 2022 (*)				\$	38	,076,49	5.51	_	
	3.	Seventy (70) percent of Item 1						\$	27,0	019,28	52.34
	(*) In	cluding prepayments and overpayments	s ap	oplied.							
В.	1.	Did any maturities of bonded obligatior	ns c	or notes fa	ll due	during t	he year 20	)22?			
		Answer YES or NO Yes									
	2.	Have payments been made for all bon December 31, 2022?	dec	d obligatio	ns or r	notes du	e on or be	efore			
		Answer YES or NO Yes		lf answe	r is "N	O" give	details				
		NOTE: If answer to Item B1 is YES,	the	n Item B2	mus	t be ans	wered				
		s the appropriation required to be include or notes exceed 25% of the total appro ? Answer YES or 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		<u>20</u>	<u>)21</u>		2	2022			<u>Total</u>
	1.	State Taxes	\$			\$				\$	-
	2.	County Taxes	\$.			\$		6,38	1.25	\$	6,381.25
	3.	Amounts due Special Districts									
			\$			\$			-	\$	-
	4.	Amount due School Districts for School	ol T	ax							
			\$			\$		(89,41	3.77)	\$	(89,413.77)

Sheet 39

# **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.

Sheet 40

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 - WATER UTILITY FUND**

AS AT DECEMBER 31, 2022

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

(Separately Stated)

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

Title of Account	Debit	Credit	_
			-
Cash	648,449.01		_
Investments			-
Due from - Current Fund	2,927,716.92		-
Due from -			-
Receivables Offset with Reserves:			-
Consumer Accounts Receivable	188,282.03		_
Liens Receivable	-		_
Inventory	101,792.60		-
			-
			-
Deferred Charges (Sheet 48)			_
			-
			-
Cash Liabilities:			_
Appropriation Reserves		567,426.79	_
Encumbrances Payable		154,443.03	_
Accrued Interest on Bonds and Notes		52,656.25	_
Due to - General Capital Fund		91,000.00	_
Due to - Water Utility Capital Fund		200,117.54	_
Due to - Payroll Fund		97,914.62	_
Water Rent Overpayments		3,190.27	_
Third Party Lien & Accounts Payable		38,172.67	
Subtotal - Cash Liabilities		1,204,921.17	_ "C"
Reserve for Consumer Accounts and Lien Receivable		285,998.55	_
Reserve for Inventory			_
Fund Balance		2,371,244.76	-
Total	3,866,240.56	3,862,164.48	-

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

AS AT DECEMBER 31, 2022

**Operating and Capital Sections** 

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	7,904,545.28	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	7,904,545.28
CASH	616,736.96	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	8,466,085.95	
AUTHORIZED AND UNCOMPLETED	22,128,214.16	
Due from General Capital Fund	9,028.00	
Due from Water Utiltiy Operating Fund	200,117.54	
PAGE TOTALS	39,324,727.89	7,904,545.28

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

AS AT DECEMBER 31, 2022

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

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	39,324,727.89	7,904,545.28
BONDS PAYABLE		3,637,000.00
LOANS PAYABLE		334,624.50
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		5,904,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		66,070.55
UNFUNDED		4,400,857.36
CONTRACTS PAYABLE		
ENCUMBRANCES		3,586,626.12
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		11,946,149.20
RESERVE FOR DEFERRED AMORTIZATION		867,981.13
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		613,773.48
CAPITAL FUND BALANCE		63,100.27
TOTALS	39,324,727.89	39,324,727.89

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

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

#### AS AT DECEMBER 31, 2022

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

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

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

\*Show as red figure

# SCHEDULE OF WATER UTILITY BUDGET - 2022

### **BUDGET REVENUES**

D0	DGET REVENUES		
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	158,413.18	158,413.18	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Water Rents	4,497,129.64	4,601,649.50	104,519.86
Miscellaneous Revenue	29,735.69	63,927.29	34,191.60
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	<b>XXXXXXXX</b>
Subtotal	4,685,278.51	4,823,989.97	138,711.46
Deficit (General Budget) **			-
** Amount in "Dessived in Cash" column for "Deficit (Canoral	4,685,278.51	4,823,989.97	138,711.46

\*\* 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:		<b>XXXXXXXX</b>
Adopted Budget		4,685,278.51
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		4,685,278.51
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	4,685,278.51	
Deduct Expenditures:		
Paid or Charged	4,117,851.72	
Reserved	567,426.79	
Surplus (General Budget)**		
Total Expenditures		4,685,278.51
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**

## WATER UTILITY

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

### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	4,823,989.97	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
	_	
Total Revenue Realized	-	4,823,989.97
Expenditures:	****	.,020,000.01
Appropriations (Not Including "Surplus (General Budget)")	<b>XXXXXXXX</b>	
Paid or Charged	4,117,851.72	
Reserved	567,426.79	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in Above "Total Expenditures"	4,685,278.51	
Total Expenditures - As Adjusted		4,685,278.51
Excess		138,711.46
Budget Appropriation - Surplus (General Budget)** Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	138,711.46	
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 Water Utility for 2021

2021 Appropriation Reserves Canceled in 2022	133,375.74	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		133,375.74

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

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

	Debit	Credit
Excess in Anticipated Revenues	хххххххх	138,711.46
Unexpended Balances of Appropriations	хххххххх	-
Miscellaneous Revenues Not Anticipated	хххххххх	-
Unexpended Balances of 2021 Appropriation Reserves*	хххххххх	133,375.74
Utilized as Anticipated Revenue- Current Fund	200,000.00	
Deficit in Anticipated Revenues	-	<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
Operating Deficit - to Trial Balance	хххххххх	
Excess in Operations - to Operating Surplus	72,087.20	<b>XXXXXXXX</b>
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	272,087.20	272,087.20

# **OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance - January 1, 2022	****	2,457,570.74
Excess in Results of 2022 Operations	****	72,087.20
Amount Appropriated in the 2022 Budget - Cash	158,413.18	<b>XXXXXXXX</b>
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		*****
Balance - December 31, 2022	2,371,244.76	****
	2,529,657.94	2,529,657.94

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

Cash	648,449.01
Investments	
Interfund Accounts Receivable	2,927,716.92
Subtotal	3,576,165.93
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,204,921.17
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,371,244.76
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	2,371,244.76

\*In the case of a "Deficit in Operating Surplus Cash",

"other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2021		\$	477,351.52
Increased b				
	Rents Levied		\$	4,312,580.01
Decreased	by:			
	Collections	\$ 4,597,573.42	-	
	Overpayments applied	\$ 4,076.08	_	
	Transfer to Liens	\$	-	
	Other	\$	-	
			\$	4,601,649.50
Balance De	ecember 31, 2022		\$	188,282.03
				,

## SCHEDULE OF WATER UTILITY LIENS

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

\_

### DEFERRED CHARGES - MANDATORY CHARGES ONLY -WATER UTILITY FUND

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

1.	<u>Caused By</u> Emergency Authorization -	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting <u>2022</u>	Balance as at <u>Dec. 31, 2022</u>
	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.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51

	Date	Purpose	Amount
1.			\$
2.			\$
3.			\$
4.			\$
5.		:	\$

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

### UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

Sheet 48a

#### SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2023 DEBT SERVICE FOR BONDS WATER LITH ITY ASSESSMENT PONDS

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		<b>XXXXXXXX</b>	
Outstanding - December 31, 2022	-	<b>XXXXXXXX</b>	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
WATER UTILITY CA			
Outstanding - January 1, 2022	xxxxxxxx	4,182,000.00	
Issued	xxxxxxxxx		
Paid	545,000.00	xxxxxxxx	
Outstanding - December 31, 2022	3,637,000.00		
	4,182,000.00	4,182,000.00	
2023 Bond Maturities - Capital Bonds	\$ 545,000.00		
2023 Interest on Bonds		\$ 36,943.75	

#### **INTEREST ON BONDS - WATER UTILITY BUDGET**

2023 Interest on Bonds (*Items)	\$ 36,943.75	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 32,239.58	
Subtotal	\$ 4,704.17	
Add: Interest to be Accrued as of 12/31/2023	\$ 27,458.33	
Required Appropriation 2023		\$ 32,162.50

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	<b>XXXXXXXX</b>	378,831.54	
Issued	xxxxxxxxx		
Paid	44,207.04	xxxxxxxx	
Outstanding - December 31, 2022	334,624.50	xxxxxxxx	
	378,831.54	378,831.54	
2023 Loan Maturities			\$ 44,263.04
2023 Interest on Loans		\$ 2,486.26	
WATER UTILIT	TY LOAN		
Outstanding - January 1, 2022	****		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-		
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

#### INTEREST ON LOANS - WATER UTILITY BUDGET

	WITTER CTIEFT	DUDGEI	
2023 Interest on Loans (*Items)	\$	2,486.26	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$		
Subtotal	\$	2,486.26	
Add: Interest to be Accrued as of 12/31/2023	\$		
Required Appropriation 2023			\$ 2,486.26

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	****		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	*****	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
WATER UTILIT	ΓY LOAN		
Outstanding - January 1, 2022	****		
Issued	*****		
Paid		*****	
Outstanding - December 31, 2022	-	xxxxxxxxx	•
	-	-	
2023 Loan Maturities		1	\$
2023 Interest on Loans		\$	

#### INTEREST ON LOANS - WATER 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		\$-

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

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

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

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1.	8-17 Various Improvements to the								
2.	Water Department	2,800,000.00	5/31/2018	2,744,000.00	1/25/2023	3.00%	56,000.00	55,337.33	1/25/2023
3.	23-21 Various Improvements to the								
4.	Water Department	3,160,000.00	12/30/2021	3,160,000.00	1/25/2023	4.00%		9,480.00	1/25/2023
5.									
6.									
<u>7.</u>									
8.									
<b>5</b> <u>9.</u>									
TOT	AL	5,960,000.00		5,904,000.00			56,000.00	64,817.33	

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 - WATER UTILITY BUDGET							
2023 Interest on Notes	\$	64,817.33					
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	20,416.67					
Subtotal	\$	44,400.66					
Add: Interest to be Accrued as of 12/31/2023	\$	50,322.89					
Required Appropriation 2023	\$	94,723.55					

### DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

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

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

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2022	2022		Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		Lipended	Culor	Funded	Unfunded
11-13 Various Improvements for the Water								
Department	5,994.85				2,230.12	2,230.12	59,947.85	
14-15 Various Improvements for the Water								
Department	0.02				15,000.00	15,000.00	0.02	
12-16 Various Improvements for the Water								
Department	6,122.68				97,758.44	97,758.44	6,122.68	
8-17 Various Improvements for the Water								
Department		5,349.23			245,651.88	240,302.65		
5-18 Various Improvements for the Water								
Department		1,008,696.19			1,046,834.86	38,138.67		
06-19 Various Improvements for the Water								
Department		651,123.17			1,737,916.70	1,138,285.95		51,492.42
23-21 Various Improvements for the Water								
Department		3,160,000.00			1,960,635.06			1,199,364.94
21-22 Various Improvements for the Water								
System			3,150,000.00					3,150,000.00
PAGE TOTALS	12,117.55	4,825,168.59	3,150,000.00	-	5,106,027.06	1,531,715.83	66,070.55	4,400,857.36

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

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IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	12,117.55	4,825,168.59	3,150,000.00		5,106,027.06	1,531,715.83	66,070.55	4,400,857.36
<u>6</u>								
PAGE TOTALS	12,117.55	4,825,168.59	3,150,000.00	-	5,106,027.06	1,531,715.83	66,070.55	4,400,857.36

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

52.1

	IMPROVEMENTS Specify each authorization by purpose. Do		Balance - January 1, 2022		2022		Other	Balance - Dece	
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	12,117.55	4,825,168.59	3,150,000.00	-	5,106,027.06	1,531,715.83	66,070.55	4,400,857.36
(0									
Sheet 52.2									
	PAGE TOTALS	12,117.55	4,825,168.59	3,150,000.00	-	5,106,027.06	1,531,715.83	66,070.55	4,400,857.36

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

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		Expended	Other	Balance - Dece	
	not merely designate by a code number. Funded Unfu	Unfunded	Authorizations				Funded	Unfunded	
	PREVIOUS PAGE TOTALS	12,117.55	4,825,168.59	3,150,000.00	-	5,106,027.06	1,531,715.83	66,070.55	4,400,857.36
Shee 52.3									
•• ¥									
			4 005 400 50	2 450 000 00		5 400 007 00	4 504 745 00	00.070.55	4 400 057 00
	PAGE TOTALS	12,117.55	4,825,168.59	3,150,000.00	-	5,106,027.06	1,531,715.83	66,070.55	4,400,857.36

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

IMPROVEMENTS Specify each authorization by purpose. Do	Specify each authorization by purpose. Do		2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	12,117.55	4,825,168.59	3,150,000.00		5,106,027.06	1,531,715.83	66,070.55	4,400,857.36
۲ ۵								
TOTALS	12,117.55	4,825,168.59	3,150,000.00	-	5,106,027.06	1,531,715.83	66,070.55	4,400,857.36

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

52.4

# WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	413,773.48
Received from 2022 Budget Appropriation	****	200,000.00
	хххххххх	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)		
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
		XXXXXXXXX
		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	613,773.48	<b>XXXXXXXXX</b>
	613,773.48	613,773.48

## WATER UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# WATER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
		Authonzed	Ordinance	
21-22Various Improvements to				
Water System	3,150,000.00	3,150,000.00		
	3,150,000.00	3,150,000.00	-	

# WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	54,072.27
Premium on Sale of Bonds	<b>xxxxxxx</b>	9,028.00
Funded Improvement Authorizations Canceled	<b>xxxxxxx</b>	
Miscellaneous		
Appropriated to Finance Improvement Authorization		<b>XXXXXXXX</b>
Appropriation to 2022 Budget Reserve		<b>XXXXXXXX</b>
Balance - December 31, 2022	63,100.27	<b>XXXXXXXX</b>
	63,100.27	63,100.27

## **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	156,035.82	
Investments		
Due from - CURRENT FUND	184,896.77	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable		
Special Emergency Deferred Charge	133,337.71	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		26,888.94
Encumbrances Payable		38.01
Accrued Interest on Bonds and Notes		5,516.25
Due to - GENERAL CAPITAL FUND		34,184.91
DUE TO- PARKING UTILITY CAPITAL FUND		247.09
DUE TO PAYROLL FUND		9,281.31
Subtotal - Cash Liabilities		76,156.51 "C
Reserve for Consumer Accounts and Lien Receivable		
Emergency Notes Payable		133,337.71
Fund Balance		264,776.08
Total	474,270.30	474,270.30

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

AS AT DECEMBER 31, 2022

**Operating and Capital Sections** 

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		<b>XXXXXXXX</b>
Bonds and Notes Authorized but Not Issued	<b>XXXXXXXX</b>	-
CASH	362,065.26	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	610,815.40	
AUTHORIZED AND UNCOMPLETED	1,327,229.00	
DUE FROM PARKING UTILITY OPERATING FUND	247.09	
PAGE TOTALS	2,300,356.75	-

## POST CLOSING TRIAL BALANCE - PARKING 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	2,300,356.75	-
BONDS PAYABLE		613,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		339,163.26
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		1,200,815.40
RESERVE FOR DEFERRED AMORTIZATION		124,229.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		17,668.23
CAPITAL FUND BALANCE		5,480.86
TOTALS	2,300,356.75	2,300,356.75

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

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

#### AS AT DECEMBER 31, 2022

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

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

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

\*Show as red figure

# SCHEDULE OF PARKING UTILITY BUDGET - 2022

### BUDGET REVENUES

BUDGET REVENUES					
Source	Budget	Received in Cash	Excess or Deficit*		
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	5,000.00	5,000.00			
Director of Local Government			-		
Revenue - Parking Meters	145,587.50	197,952.49	52,364.99		
Miscellaneous	87,427.52	118,817.68	31,390.16		
Current Fund Surplus Balance	158,668.94	158,668.94	-		
Reserve for Debt Service			-		
Capital Fund Balance					
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	<b>XXXXXXXX</b>		
			-		
			-		
Subtotal	396,683.96	480,439.11	83,755.15		
Deficit (General Budget) **			-		
** Amount in "Dessived in Cash" column for "Deficit (Constel Budget)"	396,683.96	480,439.11	83,755.15		

\*\* 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:		<b>XXXXXXXX</b>
Adopted Budget		396,683.96
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		396,683.96
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		396,683.96
Deduct Expenditures:		
Paid or Charged	369,795.02	
Reserved	26,888.94	
Surplus (General Budget)**		
Total Expenditures	396,683.96	
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:	<b>XXXXXXXX</b>	
Budget Revenue (Not Including "Deficit (General Budget)")	480,439.11	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
	_	
Total Revenue Realized		480,439.11
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	369,795.02	
Reserved	26,888.94	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	396,683.96	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		396,683.96
Excess		83,755.15
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	83,755.15	
Deficit		
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	
	<u> </u>	

### **SECTION 2:**

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

2021 Appropriation Reserves Canceled in 2022	108,666.12	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		108,666.12

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

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

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	83,755.15
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	<b>XXXXXXXX</b>	108,666.12
Deficit in Anticipated Revenues		xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	192,421.27	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	192,421.27	192,421.27

# **OPERATING SURPLUS - PARKING UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	77,354.81
Excess in Results of 2022 Operations	XXXXXXXXX	192,421.27
Amount Appropriated in the 2022 Budget - Cash	5,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	264,776.08	<b>XXXXXXXX</b>
	269,776.08	269,776.08

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

Cash	156,035.82
Investments	
Interfund Accounts Receivable	184,896.77
Subtotal	340,932.59
Deduct Cash Liabilities Marked with "C" on Trial Balance	76,156.51
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	264,776.08
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	264,776.08

\*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 D	ecember 31, 2021	\$	
Increased	by: Rents Levied	\$	
Decreased	by:		
	Collections	\$ _	
	Overpayments applied	\$ _	
	Transfer to Liens	\$ _	
	Other	\$ _	
		\$	
Balance D	ecember 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 De	ecember 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)

4	<u>Caused By</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	A	Amount in 2022 <u>Budget</u>	Amount Resulting <u>2022</u>	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.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51

	Date	Purpose	Amount
1.			\$
2.			\$
3.			\$
4.		9	\$
5.			\$

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	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	REDUCEI By 2022 Budget	D IN 2022 Canceled By Resolution	Balance Dec. 31, 2022
								-
2020	Covid-19 Funding of Losses		166,672.14	33,334.43	166,672.14	33,334.43		133,337.71
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								_
		Totals	166,672.14	33,334.43	166,672.14	33,334.43	_	133,337.71

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

Sheet 48a

Chief Financial Officer

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# 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	****		
Issued	****		
Paid		<b>XXXXXXXX</b>	
Outstanding - December 31, 2022	_	*****	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
PARKING UTILITY C			
Outstanding - January 1, 2022	xxxxxxxxx	693,000.00	
Issued	xxxxxxxx		
Paid	80,000.00	****	
Outstanding - December 31, 2022	613,000.00	xxxxxxxx	
	693,000.00	693,000.00	
2023 Bond Maturities - Capital Bonds			\$ 90,000.00
2023 Interest on Bonds		\$ 4,697.50	

#### **INTEREST ON BONDS - PARKING UTILITY BUDGET**

2023 Interest on Bonds (*Items)	\$ 4,697.50	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 5,516.25	
Subtotal	\$ (818.75)	
Add: Interest to be Accrued as of 12/31/2023	\$ 3,878.75	
Required Appropriation 2023		\$ 3,060.00

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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	*****	
	-	-	
2023 Loan Maturities		<b>n</b>	\$
2023 Interest on Loans	\$		
PARKING UTILI	TY LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		*****	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
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		\$-

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	****		
Issued	*****		
Paid		<b>XXXXXXXX</b>	
Outstanding - December 31, 2022	-	*****	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
PARKING UTILI	TY LOAN		
Outstanding - January 1, 2022	*****		
Issued	*****		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-		
	_		
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		\$-

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	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
				Dec. 31, 2022					
1.								-	
2.								-	
3.									
4.									
5.									
6.									
<u>7.</u>									
8.									
<b>5</b> 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.

### 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	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.									
6.									
<b>?</b> 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 - 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	\$	-

### DEBT SERVICE SCHEDULE FOR PARKING UTILITY ASSESSMENT NOTES

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

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

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS PARKING UTILITY

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Ord No. 17-06; 33-06 Various Improvements	315.44						315.44	
Ord No. 17-14 Various Improvements	338,076.37						338,076.37	
Ord 15-2015 New Vehicle	771.45						771.45	
Total 70000-	339,163.26	-	-	-	-	-	339,163.26	-

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

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IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	339,163.26	-	-	-	-	-	339,163.26	-
0								
PAGE TOTALS	339,163.26	-	-	-	-	-	339,163.26	-

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

52.1

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022 . Do		2022	Expended	Other	Balance - December 31, 2022		
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	339,163.26	-		-	_	_	339,163.26	-
Sheet 52.2									
eet									
-									
	PAGE TOTALS	339,163.26	-	-	-	-	-	339,163.26	-

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

	IMPROVEMENTS Specify each authorization by purpose. Do	zation by purpose. Do		2022	Expended	Other	Balance - December 31, 2022		
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	339,163.26	-	-	_	_		339,163.26	-
Sheet 52.3									
eet									
-									
	PAGE TOTALS	339,163.26	-	-	-		-	339,163.26	-

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022		Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	339,163.26	_	_	_	_	-	339,163.26	-
Sh								
Sheet								
52								
TOTALS	339,163.26	-	-	-	-	-	339,163.26	-

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

Totals

# PARKING UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	17,668.23
Received from 2023 Budget Appropriation	xxxxxxxxx	
	хххххххх	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)		
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
		XXXXXXXXX
		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
		****
		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
Appropriated to Finance Improvement Authorizations		<b>XXXXXXXXX</b>
		xxxxxxxx
Balance - December 31, 2022	17,668.23	<b>XXXXXXXXX</b>
	17,668.23	17,668.23

# PARKING UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*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.

# PARKING UTILITY CAPITAL FUND

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

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

# PARKING UTILITY FUND STATEMENT OF CAPITAL SURPLUS

#### 2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	5,480.86
Premium on Sale of Bonds	<b>xxxxxxx</b>	
Funded Improvement Authorizations Canceled	<b>xxxxxxx</b>	
Miscellaneous		
Appropriated to Finance Improvement Authorization		<b>XXXXXXXX</b>
Appropriation to 2023 Budget Reserve		<b>XXXXXXXX</b>
Balance - December 31, 2022	5,480.86	<b>XXXXXXXX</b>
	5,480.86	5,480.86