

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 22,808
 NET VALUATION TAXABLE 2022 1,519,882,385
 MUNICODE 1814

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

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

 BOROUGH of NORTH PLAINFIELD , County of SOMERSET

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 pdeblasio@npsmail.org
 Title Chief Finance Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Patrick J. DeBlasio, CFO , am the Chief Financial Officer, License # 675 , of the BOROUGH of NORTH PLAINFIELD , County of SOMERSET and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2022.

Signature pdeblasio@npsmail.org
 Title Chief Finance Officer
 Address 263 Somerset Street
 Phone Number 908-769-2908
 Fax Number 908-769-1697

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **NORTH PLAINFIELD** as of as of December 31, 2022 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

NO ENTRY

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this ____ day _____, 2023

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: BOROUGH OF NORTH PLAINFIELD
Chief Financial Officer: Patrick J. DeBlasio
Signature: pdeblasio@npsmail.org
Certificate #: 675
Date: 1/31/2023

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: BOROUGH OF NORTH PLAINFIELD
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

22-6002161

Fed I.D. #

BOROUGH OF NORTH PLAINFIELD

Municipality

SOMERSET

County

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

Fiscal Year Ending: December 31, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>1,114,144.43</u>	\$ <u>646,334.19</u>	\$ <u> </u>

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

Single Audit

Program Specific Audit

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

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

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

pdeblasio@npsmail.org
Signature of Chief Financial Officer

1/23/2023
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 or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the BOROUGH of NORTH PLAINFIELD, County of SOMERSET 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 \$ 1,511,906,758.00

bflaherty@npmail.org
SIGNATURE OF TAX ASSESSOR

BOROUGH OF NORTH PLAINFIELD
MUNICIPALITY

SOMERSET
COUNTY

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

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

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

Title of Account	Debit	Credit
CASH	7,315,858.85	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-	5,448.71
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	-	
CURRENT	820,800.98	
SUBTOTAL	820,800.98	
TAX TITLE LIENS RECEIVABLE	46,358.02	
PROPERTY ACQUIRED FOR TAXES	827,500.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	9,010,517.85	5,448.71

(Do not crowd - add additional sheets)

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	9,010,517.85	5,448.71
APPROPRIATION RESERVES		1,353,892.29
ENCUMBRANCES PAYABLE		771,903.53
CONTRACTS PAYABLE		117,986.13
TAX OVERPAYMENTS		610,207.39
PREPAID TAXES		317,676.34
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		1,827.04
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR MASTER PLAN		13,278.97
RESERVE FOR DEBT SERVICE-VILLA MARIA		350,000.00
RESERVE FOR LIBRARY STATE AID		19,676.12
RESERVE FOR MUNICIPAL RELIEF ACT OF 2022		80,260.02
PAGE TOTAL	9,010,517.85	3,642,156.54

**POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	1,394,445.25	
GRANTS RECEIVABLE	90,402.31	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		22,096.99
APPROPRIATED RESERVES		250,099.83
UNAPPROPRIATED RESERVES		1,212,650.74
TOTALS	1,484,847.56	1,484,847.56

(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	28,784.33	
DUE TO -		
DUE TO STATE OF NJ		2.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		28,781.93
FUND TOTALS	28,784.33	28,784.33
ASSESSMENT TRUST FUND		
CASH	136,047.10	
DUE TO -		
RESERVE FOR:		
FUND BALANCE		136,047.10
FUND TOTALS	136,047.10	136,047.10
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**

Title of Account	Debit	Credit
Previous Totals	3,683,421.02	3,683,421.02
OTHER TRUST FUNDS (continued)		
TOTALS	3,683,421.02	3,683,421.02

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2021 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2022
Unemployment Compensation	145,364.85	21,576.77	3,432.63	163,508.99
Employee Benefits Trust				-
Affordable Housing-Small Cities	92,846.04	5,895.78		98,741.82
Performance Bonds & Escrow	192,785.80	59,551.71	146,873.63	105,463.88
Special Events Deposits	7,378.23	18,900.84	13,394.31	12,884.76
Premiums/Tax Sale Redempt'n	1,616,816.98	5,215,156.62	4,793,050.00	2,038,923.60
Uniform Fire Safety	4.15			4.15
Accumulated Absences	210,857.87			210,857.87
POAA	18,216.79	2,662.94	2,468.80	18,410.93
Public Defender	6,108.10	17,204.16	7,000.00	16,312.26
Forfeited Funds-County	79,925.11	21,445.70		101,370.81
Forfeited Funds-Federal	3,277.95	41.82	0.01	3,319.76
3rd Party UCC	14,324.99			14,324.99
Recreation Activities	146,496.09	263,625.77	304,583.57	105,538.29
Uniform Fire Code Penalties	9,789.23	3,132.50	3,006.55	9,915.18
Community Development				-
Police-Recovered Funds	41,063.08	7,071.74	4,882.80	43,252.02
Gift-Library/Vermuele	1,195.63			1,195.63
Snow/Storm Trust	99,721.12	128,381.28	15,385.99	212,716.41
Off Duty Police	120,602.61			120,602.61
Fire Penalty	20,601.00			20,601.00
POAA Court Fees	6,185.34	2,000.00	3,373.46	4,811.88
COAH-Non-Residential	240,299.75	1,045.00	6,021.25	235,323.50
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PAGE TOTAL	\$ 3,073,860.71	\$ 5,767,692.63	\$ 5,303,473.00	\$ 3,538,080.34

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	135,522.39			524.71				136,047.10
*Less Assets "Unfinanced"	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	135,522.39	-	-	524.71	-	-	-	136,047.10

*Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	5,315,100.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	5,315,100.00
 CASH	 672,734.29	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	1,762,675.02	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	19,312,000.00	
UNFUNDED	5,315,100.00	
DUE TO -		
PAGE TOTALS	32,377,609.31	5,315,100.00

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	32,377,609.31	5,315,100.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		15,512,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		3,800,000.00
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,288,088.40
UNFUNDED		3,401,299.40
ENCUMBRANCES PAYABLE		1,410,668.73
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		98,166.44
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		552,286.34
	32,377,609.31	32,377,609.31

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	71,108.82	10,437,518.14	3,192,768.11	7,315,858.85
Grant Fund		1,394,990.88	545.63	1,394,445.25
Trust - Animal Control		28,784.33		28,784.33
Trust - Assessment		136,047.10		136,047.10
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	14,893.20	3,736,675.69	68,147.87	3,683,421.02
Trust - Payroll		127,775.31	127,775.31	-
General Capital		673,035.57	301.28	672,734.29
				-
<u>UTILITIES:</u>				
Sewer Operating Fund	3,446.06	695,448.84	105.79	698,789.11
Sewer Capital Fund		1,209,807.03	505.45	1,209,301.58
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Total	89,448.08	18,440,082.89	3,390,149.44	15,139,381.53

* 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: pdeblasio@npsmail.org

Title: CFO

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
Unity Bank	8,339,153.36
URSB	2,098,364.78
Current Fund Totals=\$10,437,518.14	
GRANT FUND	
Unity Bank	1,362,360.45
Valley-DDEF	32,630.43
Grant Fund-Totals=\$1,394,990.88	
TRUST ANIMAL CONTROL	
Unity Bank	28,784.33
TRUST ASSESSMENT FUND	
Unity Bank	136,047.10
TRUST OTHER	
Public Defender	16,312.26
Recreation	147,542.42
Police Forfeited Funds-County	101,370.81
Police Forfeited Funds-Federal	3,319.76
Special Events	13,714.76
Redemption	2,138,423.60
State Unemployment Fund	163,508.99
Escrow Trust	56,573.59
Escrow Trust	102,144.96
Trust Regular	846,958.82
Trust Small Cities	98,741.82
Trust-PD Recovered Funds	43,252.02
Trust-Court Fees	4,811.88
Total Trust Other=\$3,736,675.69	
Capital Fund	
	673,035.57
PAGE TOTAL	16,407,051.71

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
Unity Bank	8,339,153.36
URSB	2,098,364.78
Current Fund Totals=\$10,437,518.14	
GRANT FUND	
Unity Bank	1,362,360.45
Valley-DDEF	32,630.43
Grant Fund-Totals=\$1,394,990.88	
TRUST ANIMAL CONTROL	
Unity Bank	28,784.33
TRUST ASSESSMENT FUND	
Unity Bank	136,047.10
TRUST OTHER	
Public Defender	16,312.26
Recreation	147,542.42
Police Forfeited Funds-County	101,370.81
Police Forfeited Funds-Federal	3,319.76
Special Events	13,714.76
Redemption	2,138,423.60
State Unemployment Fund	163,508.99
Escrow Trust	56,573.59
Escrow Trust	102,144.96
Trust Regular	846,958.82
Trust Small Cities	98,741.82
Trust-PD Recovered Funds	43,252.02
Trust-Court Fees	4,811.88
Total Trust Other=\$3,736,675.69	
Capital Fund	673,035.57
PAGE TOTAL	16,407,051.71

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	16,407,051.71
TRUST PAYROLL	
Agency-Unity Bank	112,148.69
Payroll-Unity Bank	15,626.62
Total Payroll Trust=\$127,775.31	
SEWER OPERATING	
Unity Bank	695,448.84
SEWER CAPITAL FUND	
Unity Bank	1,209,807.03
TOTAL PAGE	18,440,082.89

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
						-
Assistance to Firefighters Grant	13,420.85		13,420.85			-
Body Armor Replacement		3,446.37	3,446.37			-
Body Worn Camera-159						-
Clean Communities Program		34,938.69	34,938.69			-
Drunk Driving Enforcement		3,715.87	3,715.87			-
American Rescue Plan Act of 2021		1,114,144.43	1,114,144.43			-
Fireman Share Grant	7,506.42					7,506.42
FEMA Firefighters Grant-159		73,053.37	16,579.15			56,474.22
						-
Historic Preservation	23,100.00		23,100.00			-
NJ Clean Fleet Grant-159		29,000.00	21,750.00			7,250.00
Municipal Alliance Grant-159	15,048.41	7,879.99	5,906.73			17,021.67
Radon Awareness Grant-159		2,000.00				2,000.00
Recycling Tonnage Grant		21,413.43	21,413.43			-
Safe & Secure Grant	6,000.00	48,600.00	54,450.00			150.00
Somerset County Youth Services		5,000.00	5,000.00			-
Somerset County Historic Vermeule						-
						-
PAGE TOTALS	65,075.68	1,343,192.15	1,317,865.52	-	-	90,402.31

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
						-
Assistance to Firefighters Grant						-
Body Armor Replacement		3,446.37	3,446.37			-
Body Worn Camera-159						-
Clean Communities Program		34,938.69	34,938.69			-
Drunk Driving Enforcement		3,715.87	3,715.87			-
American Rescue Plan Act of 2021		1,114,144.43	1,114,144.43			-
Fireman Share Grant	7,506.42					7,506.42
FEMA Firefighters Grant-159	13,420.85	43,053.37				56,474.22
						-
Historic Preservation	23,100.00		23,100.00			-
NJ Clean Fleet Grant-159		29,000.00	21,750.00			7,250.00
Municipal Alliance Grant-159	15,048.41	7,879.99	5,906.73			17,021.67
Radon Awareness Grant-159		2,000.00				2,000.00
Recycling Tonnage Grant		21,413.43	21,413.43			-
Safe & Secure Grant	6,000.00	48,600.00	54,450.00			150.00
Somerset County Youth Services		5,000.00	5,000.00			-
Somerset County Historic Vermeule						-
						-
PAGE TOTALS	65,075.68	1,313,192.15	1,287,865.52	-	-	90,402.31

**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	65,075.68	1,313,192.15	1,287,865.52	-	-	90,402.31
						-
						-
						-
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						-
						-
						-
						-
PAGE TOTALS	65,075.68	1,313,192.15	1,287,865.52	-	-	90,402.31

Sheet
10.1

**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	65,075.68	1,313,192.15	1,287,865.52	-	-	90,402.31
						-
						-
						-
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						-
						-
						-
						-
						-
TOTALS	65,075.68	1,313,192.15	1,287,865.52	-	-	90,402.31

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Alcohol Education and Rehabilitation Fund	8,128.50						8,128.50
Assistance to Firefighters Grant							-
Body Armor Replacement		3,446.37		1,556.20			1,890.17
Body Worn Cameras	40,960.00			31,227.84			9,732.16
Clean Communities Program	21,090.07	34,938.69		30,028.31			26,000.45
Drunk Driving Enforcement	6,340.64	3,715.87		996.10			9,060.41
Fireman Share Grant	30,881.44						30,881.44
FEMA Firefighters Grant	13,861.59		43,053.37				56,914.96
FEMA Firefighters Grant-Match			4,305.34				4,305.34
Historic Preservation	23,590.00						23,590.00
Municipal Alliance Grant	13,591.74	9,849.98		6,429.65			17,012.07
Municipal Court Adjudication Act	14,789.09			1,448.96			13,340.13
NJ Clean Fleet Grant-159			29,000.00				29,000.00
Radon Awareness Grant			2,000.00	600.00			1,400.00
Recycling Tonnage Grant	6,836.02	21,413.43		19,668.52			8,580.93
Safe & Secure Grant		559,783.00		559,783.00			-
Somerset County Youth Services	5,343.57	5,000.00		1,392.60			8,950.97
Somerset County Historic Vermeule	1,312.30						1,312.30
							-
PAGE TOTALS	186,724.96	638,147.34	78,358.71	653,131.18	-	-	250,099.83

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	186,724.96	638,147.34	78,358.71	653,131.18	-	-	250,099.83
							-
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							-
							-
							-
PAGE TOTALS	186,724.96	638,147.34	78,358.71	653,131.18	-	-	250,099.83

Sheet
11.1

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	186,724.96	638,147.34	78,358.71	653,131.18	-	-	250,099.83
							-
							-
							-
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							-
							-
							-
							-
PAGE TOTALS	186,724.96	638,147.34	78,358.71	653,131.18	-	-	250,099.83

Sheet
11.2

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	186,724.96	638,147.34	78,358.71	653,131.18	-	-	250,099.83
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
TOTALS	186,724.96	638,147.34	78,358.71	653,131.18	-	-	250,099.83

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
American Rescue Plan	1,114,144.43	1,114,144.43		1,114,144.43		1,114,144.43
Body Armor Grant	3,446.37	3,446.37		3,631.30		3,631.30
Clean Communities Grant	34,938.69	34,938.69		35,413.36		35,413.36
Drunk Driving Enforcement Grant	3,715.87	3,715.87		125.86		125.86
Recycling Tonnage Grant	21,413.43	21,413.43		17,215.19		17,215.19
CDBG Projects				37,120.60		37,120.60
Youth Services				5,000.00		5,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	1,177,658.79	1,177,658.79	-	1,212,650.74	-	1,212,650.74

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,825.04
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	
Levy Calendar Year 2022	XXXXXXXXXX	32,589,426.00
Paid	32,589,424.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,827.04	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	32,591,251.04	32,591,251.04

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	6,153,685.71
County Library	XXXXXXXXXX	882,945.94
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	598,663.39
Due County for Added and Omitted Taxes	XXXXXXXXXX	10,197.79
Paid	7,645,492.83	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	7,645,492.83	7,645,492.83

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,600,000.00	1,600,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	5,060,274.22	5,214,230.53	153,956.31
Added by N.J.S.A. 40A:4-87 (List on 17a)	74,053.37	74,053.37	-
			-
			-
Total Miscellaneous Revenue Anticipated	5,134,327.59	5,288,283.90	153,956.31
Receipts from Delinquent Taxes	650,000.00	297,367.98	(352,632.02)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	21,799,559.67	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	21,799,559.67	22,190,016.33	390,456.66
	29,183,887.26	29,375,668.21	191,780.95

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	60,774,935.16
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	32,589,426.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	7,635,295.04	xxxxxxxxxx
Due County for Added and Omitted Taxes	10,197.79	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,650,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	22,190,016.33	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	62,424,935.16	62,424,935.16

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
FEMA FireFighters Grant	43,053.37	43,053.37	-
Radon Awareness Grant	2,000.00	2,000.00	-
NJ Clean Fleet Grant	29,000.00	29,000.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
PAGE TOTALS	74,053.37	74,053.37	-

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		29,109,833.89
2022 Budget - Added by N.J.S.A. 40A:4-87		74,053.37
Appropriated for 2022 (Budget Statement Item 9)		29,183,887.26
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		29,183,887.26
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		29,183,887.26
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	26,079,994.97	
Paid or Charged - Reserve for Uncollected Taxes	1,650,000.00	
Reserved	1,353,892.29	
Total Expenditures		29,083,887.26
Unexpended Balances Canceled (see footnote)		100,000.00

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	153,956.31
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	390,456.66
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	100,000.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	336,357.83
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2021 Appropriation Reserves	XXXXXXXXXX	1,513,782.83
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	10,533.38
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	-	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	352,632.02	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022		XXXXXXXXXX
Prior Year Deductions Disallowed	4,784.85	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,147,670.14	XXXXXXXXXX
	2,505,087.01	2,505,087.01

SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	3,126,032.17
2.	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	2,147,670.14
4. Amount Appropriated in the 2022 Budget - Cash	1,600,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2022	3,673,702.31	xxxxxxxxxx
	5,273,702.31	5,273,702.31

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

Cash		7,315,858.85
Investments		
Sub Total		7,315,858.85
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,642,156.54
Cash Surplus		3,673,702.31
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,673,702.31

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2022 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$	<u>62,024,280.71</u>
2. Amount of Levy - Special District Taxes		\$	<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	<u>82,803.70</u>
5a. Subtotal 2022 Levy	\$		<u>62,107,084.41</u>
5b. Reductions Due to Tax Appeals**	\$		<u> </u>
5c. Total 2022 Tax Levy		\$	<u><u>62,107,084.41</u></u>
6. Transferred to Tax Title Liens		\$	<u>3,510.08</u>
7. Transferred to Foreclosed Property		\$	<u> </u>
8. Remitted, Abated or Canceled		\$	<u>507,838.19</u>
9. Discount Allowed		\$	<u> </u>
10. Collected in Cash: In 2021	\$		<u>275,741.73</u>
In 2022*	\$		<u>59,845,025.83</u>
Homestead Benefit Credit	\$		<u>594,417.60</u>
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$		<u>59,750.00</u>
Total To Line 14	\$		<u><u>60,774,935.16</u></u>
11. Total Credits		\$	<u><u>61,286,283.43</u></u>
12. Amount Outstanding December 31, 2022		\$	<u>820,800.98</u>
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	<u>97.85%</u>		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	<u>60,774,935.16</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>60,774,935.16</u>

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

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

* Include overpayments applied as part of 2022 collections.

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

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	3,698.71
2. Senior Citizens Deductions Per Tax Billings	12,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	47,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	4,784.85
9. Received in Cash from State	XXXXXXXXXX	56,715.15
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	5,448.71	XXXXXXXXXX
	65,198.71	65,198.71

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

Line 2	12,000.00	
Line 3	47,750.00	
Line 4	-	
Sub - Total	59,750.00	
Less: Line 7	-	
To Item 10, Sheet 22	59,750.00	

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

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

kintravartolo@npmail.org
Signature of Tax Collector

8399
License #

2/1/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		749,494.59	XXXXXXXXXX
A. Taxes	706,646.65	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	42,847.94	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	414,063.52
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		4,784.85	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	340,215.92
8. Totals		754,279.44	754,279.44
9. Balance Brought Down		340,215.92	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	297,367.98
A. Taxes	297,367.98	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		3,510.08	XXXXXXXXXX
13. 2022 Taxes		820,800.98	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	867,159.00
A. Taxes	820,800.98	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	46,358.02	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,164,526.98	1,164,526.98

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **87.40%**

17. Item No.14 multiplied by percentage shown above is **757,896.97** and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	827,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	827,500.00
	827,500.00	827,500.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ -
 *Total Cash Collected in 2022
 Realized in 2022 Budget _____ -
 To Results of Operation (Sheet 19) _____ -

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

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting from 2022	Balance as at Dec. 31, 2022
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
None	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL DEFERRED CHARGES	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN		Balance Dec. 31, 2022
					2022		
					By 2022 Budget	Canceled By Resolution	
							-
	NONE						-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	17,552,000.00	
Issued	xxxxxxxxxx		
Paid	2,040,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	15,512,000.00	xxxxxxxxxx	
	17,552,000.00	17,552,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 2,140,000.00
2023 Interest on Bonds*		\$ 358,590.50	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 358,590.50

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

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF BONDS ISSUED DURING 2022

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

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
NONE								
Page Totals	-		-			-	-	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33
Totals

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

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement. (Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2. none								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Principal	For Interest/Fees
1. Somerset County Lease-Villa Marie	3,800,000.00	135,000.00	141,911.40
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	3,800,000.00	135,000.00	141,911.40

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Ordinance #								
12-03- Road & Safety Improvements	18,615.39						18,615.39	
14-07- Road & Safety Improvements	35,228.12				24,376.75		10,851.37	
-Stormwater Maintenance	701.57				(1,751.75)		2,453.32	
14-07 -COAH Rehab	10,038.75				-		10,038.75	
15-06-Stormwater Improvements	32,000.00						32,000.00	
16-10- Road & Safety Improvements	49,215.40				15,190.00		34,025.40	
17-01- Road & Safety Improvements	50,785.21				7,837.92		42,947.29	
-Public Works	96,116.04				91,716.04		4,400.00	
-Stormwater Improvements	16,129.06				1,888.43		14,240.63	
-COAH Rehab	23,829.04						23,829.04	
18-08- Police Dept Equipment	9.89						9.89	
-Buildings & Grounds	33,803.00				33,803.00		-	
-Road & Safety Improvements	285,324.13				133,008.24		152,315.89	
-Public Works	22,491.63				22,491.63			
-Stormwater Improvements	59,860.34						59,860.34	
-COAH Rehab	52,200.00				1,200.00		51,000.00	
Page Total	786,347.57	-	-	-	329,760.26	-	456,587.31	-

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	786,347.32	-	-	-	329,760.01	-	456,587.31	-
19-04 -Fire Department Equipment	9,244.01				4,660.10		4,583.91	
-Building & Grounds	144,173.58				144,173.58			
-Streets & Roads	185,014.50						185,014.50	
-Road & Safety Improvements	1,007.85						1,007.85	
-Stormwater Improvements	54,900.00				5,297.50		49,602.50	
-COAH Rehab	44,601.25						44,601.25	
-Demo-Hazardous Properties	4,591.25				4,591.25			
20-08 -Police Department	534.40						534.40	
-Technology	78,730.52				12,953.14		65,777.38	
-Fire Department Equipment	4,230.45				4,230.45			
-Building & Grounds	544,891.61				49,448.71		495,442.90	
-Road & Safety Improvements	879,972.53				438,065.06		441,907.47	
-Public Works	101,600.08				85,065.84		16,534.24	
-Stormwater Improvements	83,865.08						83,865.08	
-Vermuele Improvements	32,865.10				9,355.67		23,509.43	
-Section 20 Expenses	296,297.68						296,297.68	
PAGE TOTALS	3,252,867.21	-	-	-	1,087,601.31	-	2,165,265.90	-

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,252,867.46	-	-	-	1,087,601.56	-	2,165,265.90	-
21-13 -Police Department		5,711.00						5,711.00
-Technology	500.00	9,500.00					500.00	9,500.00
-Fire Department		14,897.00			14,494.11			402.89
-Emergency Management		9,936.91			9,931.86			5.05
-Building & Grounds	23,200.00	463,800.00			125,174.09			361,825.91
-Road & Safety Improvements		727,620.89			460,484.17			267,136.72
-Paving/Curbing Municipal Parking Lot	4,800.00	95,200.00			11,397.50			88,602.50
-Public Works	6,700.00	133,300.00			107,723.00			32,277.00
-Stormwater Maintenance	5,800.00	114,200.00			5,727.50		72.50	114,200.00
-Miscellaneous/Property Demolition	1,200.00	23,800.00			3,158.75			21,841.25
-Section 20 Expenses	28,300.00	565,700.00					28,300.00	565,700.00
22-04-Police Department			116,000.00				5,800.00	110,200.00
-Technology			10,000.00				500.00	9,500.00
-Fire Department			80,000.00		61,246.00			18,754.00
-Emergency Management			50,000.00		46,262.84			3,737.16
-Bldg & Grounds			325,000.00				16,250.00	308,750.00
-Road & Safety Improvements			1,051,000.00		957,301.29		-	93,698.71
PAGE TOTALS	3,323,367.46	2,163,665.80	1,632,000.00	-	2,890,502.67	-	2,216,688.40	2,011,842.19

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,323,367.46	2,163,665.80	1,632,000.00	-	2,890,502.67	-	2,216,688.40	2,011,842.19
22-04- Road Improvements-Jackson			520,000.00				26,000.00	494,000.00
-Paving/Curbing/Meters			125,000.00				6,250.00	118,750.00
-Public Works			50,000.00		17,142.79			32,857.21
-Stormwater Improvements			190,000.00				9,500.00	180,500.00
-Demolitions			25,000.00				1,250.00	23,750.00
-COAH Housing			50,000.00				2,500.00	47,500.00
-Section 20 Expenses			518,000.00				25,900.00	492,100.00
GRAND TOTALS	3,323,367.46	2,163,665.80	3,110,000.00	-	2,907,645.46	-	2,288,088.40	3,401,299.40

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	71,966.44
Received from 2022 Budget Appropriation*	XXXXXXXXXX	150,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Ord#22-04 Various Capital Improvements		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	123,800.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	98,166.44	XXXXXXXXXX
	221,966.44	221,966.44

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord#22-04 Various Capital Imrov.	3,110,000.00	2,543,700.00	123,800.00	442,500.00
Total	3,110,000.00	2,543,700.00	123,800.00	442,500.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	552,286.34
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	552,286.34	xxxxxxxxxx
	552,286.34	552,286.34

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 \$ 62,107,084.41
- 2. Amount of Item 1 Collected in 2022 (*) \$ 60,774,935.16
- 3. Seventy (70) percent of Item 1 \$ 43,474,959.09

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO yes

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

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

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

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

Answer YES or NO no

D.

- 1. Cash Deficit 2021 \$ _____
- 2. 4% of 2021 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____
- 3. Cash Deficit 2022 \$ _____
- 4. 4% of 2022 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	-
2. County Taxes	\$ _____	\$ _____	-	-
3. Amounts due Special Districts	\$ _____	\$ _____	-	-
4. Amount due School Districts for School Tax	\$ _____	\$ _____	\$ 1,827.04	\$ 1,827.04

UTILITIES ONLY

Note:

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

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY UTILITY FUND
AS AT DECEMBER 31, 2022
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	698,789.11	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	211,379.39	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		182,874.87
Encumbrances Payable		4,094.81
Accrued Interest on Bonds and Notes		26,568.51
Due to -		
Sewer Overpayments		5,154.64
Subtotal - Cash Liabilities		218,692.83 "C"
Reserve for Consumer Accounts and Lien Receivable		211,379.39
Fund Balance		480,096.28
Total	910,168.50	910,168.50

(Do not crowd - add additional sheets)

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

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	14,265,375.20	1,931,387.24
BONDS PAYABLE		4,653,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		823,816.18
UNFUNDED		1,784,513.68
CONTRACTS PAYABLE		
ENCUMBRANCES		472,041.59
DUE TO SEWER UTILITY OPERATING		
RESERVE FOR AMORTIZATION		3,424,716.51
RESERVE FOR DEFERRED AMORTIZATION		289,560.00
RESERVE FOR DEBT SERVICE		199,780.61
RESERVE FOR CDBG RECEIVABLE		355,082.63
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		100,000.04
CAPITAL FUND BALANCE		231,476.72
TOTALS	14,265,375.20	14,265,375.20

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS				Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Operating Budget	xxxxxxx	xxxxxxx		
Assessment Serial Bond Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
NONE							-
							-
							-
							-
Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
							-
							-
							-
							-
Other Liabilities							-
Trust Surplus							-
Less Assets "Unfinanced"*	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
							-
							-
							-
							-
							-
							-
							-

*Show as red figure

SCHEDULE OF SEWER UTILITY UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	400,000.00	400,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
			-
Sewer Rents	2,210,000.00	2,378,734.65	168,734.65
Interest on Sewer	20,000.00	17,139.65	(2,860.35)
Interest on Investments	1,416.53	7,621.05	6,204.52
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,631,416.53	2,803,495.35	172,078.82
Deficit (General Budget) **			-
	2,631,416.53	2,803,495.35	172,078.82

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	2,631,416.53
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	2,631,416.53
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,631,416.53
Deduct Expenditures:	
Paid or Charged	2,448,541.66
Reserved	182,874.87
Surplus (General Budget)**	
Total Expenditures	2,631,416.53
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

SEWER UTILITY UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,803,495.35	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	211,930.84	
Total Revenue Realized		3,015,426.19
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	2,448,541.66	
Reserved	182,874.87	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,631,416.53	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,631,416.53
Excess		384,009.66
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	384,009.66	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2021 Appropriation Reserves Canceled in 2022	211,930.84	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		211,930.84

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	172,078.82
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	211,930.84
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	384,009.66	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	384,009.66	384,009.66

OPERATING SURPLUS - SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	496,086.62
Excess in Results of 2022 Operations	XXXXXXXXXX	384,009.66
Amount Appropriated in the 2022 Budget - Cash	400,000.00	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2022	480,096.28	XXXXXXXXXX
	880,096.28	880,096.28

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

Cash		698,789.11
Investments		
Interfund Accounts Receivable		
Subtotal		698,789.11
Deduct Cash Liabilities Marked with "C" on Trial Balance		218,692.83
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		480,096.28
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		480,096.28

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

SCHEDULE OF SEWER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$ <u>199,512.04</u>
Increased by:		
Rents Levied		\$ <u>2,390,602.00</u>
Decreased by:		
Collections	\$ <u>2,376,314.30</u>	
Overpayments applied	\$ <u>2,420.35</u>	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ <u>2,378,734.65</u>
Balance December 31, 2022		\$ <u><u>211,379.39</u></u>

SCHEDULE OF SEWER UTILITY UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
SEWER UTILITY UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	4,883,000.00	
Issued	XXXXXXXXXX		
Paid	230,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	4,653,000.00	XXXXXXXXXX	
	4,883,000.00	4,883,000.00	
2023 Bond Maturities - Capital Bonds			\$ 235,000.00
2023 Interest on Bonds		\$ 83,442.00	

INTEREST ON BONDS - SEWER UTILITY UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$ 83,442.00
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 26,568.51
Subtotal	\$ 56,873.49
Add: Interest to be Accrued as of 12/31/2023	\$ 24,197.72
Required Appropriation 2023	\$ 81,071.21

LIST OF BONDS ISSUED DURING 2022

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

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

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

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

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2. NONE								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,677,401.11	647,350.00	1,242,000.00	-	958,421.25	-	823,816.18	1,784,513.68
PAGE TOTALS	1,677,401.11	647,350.00	1,242,000.00	-	958,421.25	-	823,816.18	1,784,513.68

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,677,401.11	647,350.00	1,242,000.00	-	958,421.25	-	823,816.18	1,784,513.68
PAGE TOTALS	1,677,401.11	647,350.00	1,242,000.00	-	958,421.25	-	823,816.18	1,784,513.68

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,677,401.11	647,350.00	1,242,000.00	-	958,421.25	-	823,816.18	1,784,513.68
PAGE TOTALS	1,677,401.11	647,350.00	1,242,000.00	-	958,421.25	-	823,816.18	1,784,513.68

Sheet
52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,677,401.11	647,350.00	1,242,000.00	-	958,421.25	-	823,816.18	1,784,513.68
TOTALS	1,677,401.11	647,350.00	1,242,000.00	-	958,421.25	-	823,816.18	1,784,513.68

Sheet
52.4

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

SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	100,000.04
Received from 2022 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	100,000.04	XXXXXXXXXX
	100,000.04	100,000.04

SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

