#### ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 24,338 NET VALUATION TAXABLE 2022 1,460,610,141 MUNICODE 1222

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 404:5-12 AS AMENDED COMBINED WITH INFORMATION REQUIRED PRIOR TO

		•	•	DIRECTOR OF TH			
В	OROUGH		of	SOUTH PLAIN	FIELD	, County of	MIDDLESEX
			DO	NOT USE THESE S	SPACES		
		Date		Exa	mined By:		
	1				Prelir	ninary Check	
	2				E	xamined	
	computed b			to 34, 49 to 51 and 65 ported upon demand			
					Signature _		plainfieldnj.com
					Title _	Administra	ator/CMFO
(This MUST be	signed by Chi	ef Financial	Officer, Co	mptroller, Auditor or Re	egistered Munici	oal Accountant.)	
REQUIRED	CERTIFICA	ATION BY	THE C	HIEF FINANCIAL	OFFICER:		
(which I have no exact copy of the are correct, that	ot prepared) e original on f no transfers l rther certify th	eliminate of the control of the cont	o <del>ne]</del> ar clerk of the nade to or f	rified Annual Financial nd information required governing body, that a rom emergency approp rect insofar as I can de	also included he I calculations, ex priations and all	ctensions and ad statements conta	s Statement is an ditions ined herein
Further, I do h	ereby certify	that I,		Glenn C		, ar	n the Chief Financial
Officer, License	# <u>6</u> H PLAINFIEL	512 D	, of the	of	BOROUGH MIDDLESE	X	of and that the
statements anno December 31, 2 to the veracity o	exed hereto a 2022, complete f required info	nd made a pely in compli normation incl	eart hereof ance with Nuded herei	are true statements of N.J.S.A. 40A:5-12, as a n, needed prior to certinal as of December 31, 20	the financial con mended. I also o fication by the Di	dition of the Loca give complete as	l Unit as at surance as
Sig	gnature	gcullen@sou	ıthplainfieldn	j.com			
Tit	le	Administrato	r / CMFO				
Ad	dress	2480 Plair	nfield Aver	ue			
Ph	one Number	r		908-754-9000			
Fa	x Number			NO ENTRY			

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 **SOUTH 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:

		Robert Swisher
		(Registered Municipal Accountant)
		Suplee, Clooney & Company
		(Firm Name)
		308 East Broad Street
		(Address)
Certified by me		Westfield, NJ 07090
		(Address)
this 6th day March	, 2023	
		908-789-9300
		(Phone Number)
		908-789-8535
		(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	ON OF QUALIFYING MUNICIPALITY		
1.	The outstanding indeb	otedness of the previous fiscal year is not in excess of 3.5%;		
2.	All emergencies approappropriations;	oved for the previous fiscal year <b>did not exceed 3%</b> of total		
3.	The tax collection rate	e exceeded 90%;		
4.	Total deferred charge	s did not equal or exceed 4% of the total tax levy;		
5.	<ol> <li>There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and</li> </ol>			
6.	There was <b>no operat</b> i	ing deficit for the previous fiscal year.		
7.	The municipality <b>did r</b> years.	not conduct an accelerated tax sale for less than 3 consecutive		
8.	The municipality <b>did r</b> not plan to conduct or	<b>not</b> conduct a tax levy sale the previous fiscal year and does ne in the current year.		
9.	The current year budg	get <b>does not</b> contain a Levy or Appropriation "CAP" waiver.		
10.	10. The municipality has not applied for Transitional Aid for 2023.			
11.	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)).			
<u>abo</u>		s municipality has complied in full in meeting <b>ALL</b> of the ualification for local examination of its Budget in accordance		
Mu	nicipality:	BOROUGH OF SOUTH PLAINFIELD		
Chi	ef Financial Officer:			
Sig	nature:			
Cer	tificate #:			
Dat	e:			
	CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY		
The	_	s municipality does not meet item(s)		
exa	of the crite mination of its Budget in accor	eria above and therefore does not qualify for local rance with N.J.A.C. 5:30-7.5.		
	-			
Mu	nicipality:	BOROUGH OF SOUTH PLAINFIELD		
Chi	ef Financial Officer:			

Signature:

Date:

Certificate #:

	22-6002312			
	Fed I.D. #			
BOR	OUGH OF SOUTH PLAINFIELD			
	Municipality			
	MIDDLESEX			
	County			
	Donard of Fo	danal and Otata Fina	malal Assistance	
	•	deral and State Fina		
		Expenditures of Awa	iras	
		Fiscal Year Ending:	December 31, 2022	
	(1)	(2)	(3)	
	Federal programs	(-)	(0)	
	Expended	State	Other Federal	
	(administered by	Programs	Programs	
	the state)	Expended	Expended	
TOTAL	\$1,441,909.50	\$182,443.28_	\$	
		Type of Audit required by	y Title 2 U.S. Code of Federal I	Regulations
		(CFR) (Uniform Require	ements) and OMB 15-08.	
		x Single Audit		
			A 111	
		Program Specific	Audit	
			ent Audit Performed in Accordar	
		With Government	Auditing Standards (Yellow Bo	ok)
Note:	All local governments, who are recip		,	
	report the total amount of federal ar			
	required to comply with Title 2 U.S. Guidance) and OMB 15-08. The sir	•	,	
	beginning with Fiscal Year ending a	_		
	Federal Regulations (CFR) (Uniform			
(1)	Depart averagitures from foderal p	and through programs roo	aived directly from state govern	mont
(1)	Report expenditures from federal pa Federal pass-through funds can be			
	(CFDA) number reported in the Sta			
(0)				
(2)	Report expenditures from state prograss-through entities. <b>Exclude sta</b>			
	are no compliance requirements.	• • •	ergy Receipts tax, etc., since	uiere
(3)	Report expenditures from federal pr		from the federal government or	indirectly
	from entities other than state govern	nment.		
	gcullen@southplainfieldnj.com Signature of Chief Financial Officer		3/6/2023 Date	
	organization of other i manicial officer		Dale	

#### **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**

	and operated by the	BOROUGH	of	SOUTH PLAINFIELD
county of	MIDDLESEX	during the year 2022 and	that shee	ts 40 to 68 are unnecessary.
I have th	nerefore removed from	this statement the sheets pe	rtaining or	ly to utilities.
		Name		
		Title		
(This mu	ust be signed by the Ch	hief Financial Officer, Comptr	oller, Audi	tor or Registered
lunicipal Acc	ountant.)			
MUN	NICIPAL CERTIFIC	CATION OF TAXABLE I	PROPER'	ΓΥ AS OF OCTOBER 1, 20
MUN	NICIPAL CERTIFIC	CATION OF TAXABLE I	PROPER	TY AS OF OCTOBER 1, 20
		CATION OF TAXABLE I		·
Се	ertification is hereby ma		xable of p	operty liable to taxation for
Ce the tax y	ertification is hereby ma ear 2023 and filed with	ade that the Net Valuation Ta	xable of p	operty liable to taxation for
Ce the tax y	ertification is hereby ma ear 2023 and filed with	ade that the Net Valuation Ta n the County Board of Taxatio	xable of p	roperty liable to taxation for ary 10, 2023 in accordance
Ce the tax y	ertification is hereby ma ear 2023 and filed with	ade that the Net Valuation Ta n the County Board of Taxatio	xable of pon on Janut of \$	roperty liable to taxation for ary 10, 2023 in accordance  1,467,878,494.0  debrandt@southplainfieldnj.com
Ce the tax y	ertification is hereby ma ear 2023 and filed with	ade that the Net Valuation Ta n the County Board of Taxatio	xable of pon on January of \$ mhiles	roperty liable to taxation for ary 10, 2023 in accordance 1,467,878,494.0 debrandt@southplainfieldnj.com NATURE OF TAX ASSESSOR
Ce the tax y	ertification is hereby ma ear 2023 and filed with	ade that the Net Valuation Ta n the County Board of Taxatio	xable of pon on January of \$ mhiles	roperty liable to taxation for ary 10, 2023 in accordance  1,467,878,494.0  debrandt@southplainfieldnj.com

COUNTY

## 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		5,373,164.96	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		6,682.01	-
CHANGE FUND		1,000.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	646,519.15		
SUBTOTAL		646,519.15	
TAX TITLE LIENS RECEIVABLE		202,187.28	
PROPERTY ACQUIRED FOR TAXES		4,714,000.00	
CONTRACT SALES RECEIVABLE		319,500.00	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		22,284.13	
DUE FROM TRUST OTHER FUND		225.59	
DUE FROM GENERAL CAPITAL FUND		181.19	
DUE FROM SWIM POOL OPERATING		22,840.26	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		11,308,584.57	-

# POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2022

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	11,308,584.57	-
APPROPRIATION RESERVES		733,804.75
ENCUMBRANCES PAYABLE		237,375.51
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		11,252.66
PREPAID TAXES		904,572.39
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		_
REGIONAL SCHOOL TAX PAYABLE		
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		_
DUE COUNTY - ADDED & OMMITTED		38,108.05
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		100,000.00
RESERVE FOR FEMA UNAPPROPRIATED		28,816.47
RESERVE FOR REVISION OF PLANNING/ZONING CODE		4,159.24
RESERVE FOR SALE OF MUNICIPAL ASSETS		201,000.00
RESERVE FOR MUNICIPAL RELIEF FUND UNAPPROPRIATED		141,640.12
PAGE TOTAL	11,308,584.57	2,400,729.19
	<u> </u>	

# 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		11,308,584.57	2,400,729.19
	SUBTOTAL	11,308,584.57	2,400,729.19 "0
RESERVE FOR RECEIVABLES		-	5,927,737.60
DEFERRED SCHOOL TAX			5,521,151.00
DEFERRED SCHOOL TAX PAYABLE			
FUND BALANCE			2,980,117.78
	TOTALS	11,308,584.57	11,308,584.57
		II	<u> </u>

(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
CASH	43,558.36	
RESERVE FOR PUBLIC ASSISTANCE I		43,558.36
TOTALS	43,558.36	43,558.36

<sup>\*</sup>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	889,854.31	
GRANTS RECEIVABLE	53,619.33	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		1,439.00
APPROPRIATED RESERVES		153,692.72
UNAPPROPRIATED RESERVES		788,341.92
TOTALS	943,473.64	943,473.64
(Do not crowd - add addi	tional abouta)	

# 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	_	
DUE TO TRUST OTHER FUND	8,980.49	
DUE TO STATE OF NJ		225.60
RESERVE FOR ANIMAL CONTROL TRUST FUND		8,754.89
FUND TOTALS	8,980.49	8,980.49
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
NEGERVE 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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	_	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	6,690,691.96	
DUE TO CURRENT FUND		225.59
DUE TO ANIMAL CONTROL FUND		8,980.49
DUE TO GENERAL CAPITAL FUND		6,500.00
VARIOUS TRUST RESERVES		6,674,985.88
OTHER TRUST FUNDS PAGE TOTAL	6,690,691.96	6,690,691.96

# 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	6,690,691.96	6,690,691.96
OTHER TRUST FUNDS (continued)		
	6,690,691.96	6,690,691.96

# 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	6,690,691.96	6,690,691.96
OTHER TRUST FUNDS (continued)		
TOTALS	6,690,691.96	6,690,691.96

#### SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2021 Balance per Audit as at **Purpose** Report Receipts Disbursements Dec. 31, 2022 Due State - Marriage Licenses 1,225.00 1,537.00 2,275.00 487.00 Due State - DCA Construction Code 25,635.00 91,156.00 102,076.00 14,715.00 County of Middlesex Election 6,420.36 43,650.00 43,710.00 6,360.36 Fire - Off Duty 3,062.00 3,062.00 Barclays 28,036.37 28,036.37 97,401.29 52,189.67 Reserve for LOSAP 14,820.93 60,032.55 **Zoning Regulations** 1,523.82 1,000.00 2,523.82 Donations - Behr Al 225.01 225.01 Donations - SC Aiello 325.00 325.00 Compensated Absences 217,746.07 143,605.28 74,140.79 **Donations - Weddings** 2,576.20 3,121.10 3,078.50 2,618.80 74,584.00 71,742.64 Senior Center 16,118.07 18,959.43 10,085.01 1,471.07 **Donations** 8,613.94 **Evironmental Commission** 640.12 640.12 33,107.23 39,147.52 15,599.25 56,655.50 Recycling 10,801.52 **Electrical Subcode Inpections** 10,801.52 Uniform Fire Safety Act Penalties 7,700.00 7,000.00 23,070.66 22,370.66 Police Outside Overtime 163,677.83 994,818.61 877,059.01 281,437.43 **Snow Removal** 58,828.27 13,500.00 45,328.27 Fire Protection 73,532.16 25,370.00 3,000.00 95,902.16 Police Found Property 342.72 342.72 Public Defender Fees 20,162.77 5,344.00 9,816.96 15,689.81 **POAA** 1,680.13 319.66 1,360.47 26,946.02 31,339.69 Parade Contributions 10,259.84 5,866.17 **DARE Donations** 554.75 554.75 Self Insurance 164,583.60 82,027.37 89,576.42 157,034.55 Women Aware Police 9,221.24 850.00 98.56 9,972.68 **Donations - Digital Signs** 10.00 10.00 Affordable Housing Contribution 87.00 87.00 Tree Purchase Contributions 31,962.22 845.75 32,807.97 **Cancer Zumbathon Donations** 425.00 425.00 \_ **Donations - Police Equipment** 892.89 892.89 **Donations - Christmas Decorations** 230.00 230.00 Donations - K-9 170.00 170.00 10.00 **Business Directory** 10.00 SUI 173,268.91 1,027.09 14,109.63 160,186.37 Federal Forfeiture 349.85 2.28 352.13

66,419.39

1,474,326.77 \$

1,522,184.99 \$

107,501.29

1,186,811.88

41,081.90

1,234,670.10 \$

Law Enforcement

**PAGE TOTAL** 

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

Amount Dec. 31, 2021 per Audit

as at

Balance

<u>Purpose</u>	per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	as at <u>Dec. 31, 2022</u>
PREVIOUS PAGE TOTAL	1,234,670.10	1,474,326.77	1,522,184.99	1,186,811.88
Recreation	99,178.93	214,717.42	154,999.33	158,897.02
Health Benefits	4,156.19	2,256,315.29	2,256,375.29	4,096.19
Professional Escrow	289,178.23	473,683.61	468,406.20	294,455.64
Performance Escrow	1,645,390.28	653,950.62	587,573.53	1,711,767.37
Affordable Housing	1,268,154.81	856,782.81	46,983.44	2,077,954.18
Tax Redemption	983,978.00	1,459,027.75	1,374,501.31	1,068,504.44
Payroll	155,502.61	20,343,340.91	20,326,344.36	172,499.16
				<u>-</u>
				-
PAGE TOTAL S	\$ 5,680,209.15	27,732,145.18 \$	26,737,368.45 \$	6,674,985.88

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

			BITIES III	b betti Leb				
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	Assassments	RECEIPTS Assessments Current				Disbursements	Balance Dec. 31, 2022
	DCC: 51, 2021	and Liens	Budget				Disbursements	DCC. 51, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								_
								_
								_
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	XXXXXXXXX	xxxxxxxxx	xxxxxxxx	XXXXXXXXX	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								_
								_
								-
								-
		- 1	_	ll -	-	-	-	-

\*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	2,017,178.40	xxxxxxxx	
Bonds and Notes Authorized but Not Issued	xxxxxxxx	2,017,178.40	
CASH	3,631,487.97		
DUE FROM -			
DUE FROM - RECREATION TRUST	6,500.00		
FEDERAL AND STATE GRANTS RECEIVABLE	1,437,883.35		
DEFERRED CHARGES TO FUTURE TAXATION:			
FUNDED	15,418,000.00		
UNFUNDED	13,899,553.40		
DUE TO - CURRENT FUND		181.19	
DOL TO CONTRENT ONE		101.10	
PAGE TOTALS	36,410,603.12	2,017,359.59	

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	36,410,603.12	2,017,359.59
BOND ANTICIPATION NOTES PAYABLE		11,882,375.00
GENERAL SERIAL BONDS		15,418,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		<del>-</del>
CAPITAL LEASES PAYABLE		<u>-</u>
RESERVE FOR CAPITAL PROJECTS		320,136.05
RESERVE FOR DUE 3RD PARTY-SENIOR HOUSING		148,124.34
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,260,154.71
UNFUNDED		3,467,380.63
		· · · ·
ENCUMBRANCES PAYABLE		1,736,660.88
		.,,
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		30,220.18
DOWN PAYMENTS ON IMPROVEMENTS		-
20000 1 ATMENTO ON IIVII NOVEIVIENTO		-
CAPITAL FUND BALANCE		130,191.74
5.4E. 6.16 5.15 110E	36,410,603.12	36,410,603.12

### **CASH RECONCILIATION DECEMBER 31, 2022**

	Casl	h	Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	34,407.28	5,463,312.35	124,554.67	5,373,164.96	
Grant Fund		889,854.31		889,854.31	
Trust - Animal Control				-	
Trust - Assessment				-	
Trust - Municipal Open Space				-	
Trust - LOSAP				-	
Trust - CDBG				-	
Trust - Other		6,960,868.88	270,176.92	6,690,691.96	
Trust - Arts and Culture			·	_	
General Capital		3,631,487.97		3,631,487.97	
				-	
UTILITIES:					
Sewer Operating	1,605.67	1,085,929.42		1,087,535.09	
Sewer Capital		699,168.94		699,168.94	
Swim Pool Operating		87,309.51	999.00	86,310.51	
Swim Pool Capital		61,518.94		61,518.94	
PATF I		44,558.36	1,000.00	43,558.36	
		·		-	
				_	
				_	
				-	
				_	
				-	
				_	
				_	
				_	
				_	
				_	
				_	
 Total	36,012.95	18,924,008.68	396,730.59	18,563,291.04	

<sup>\*</sup> Include Deposits In Transit

#### **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:	gcullen@southplainfieldnj.com	Title:	CMFO	

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

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

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

EIST DAVING THE THIOCHTS SOTTORING CASH ON I	
Current Fund	5,463,312.35
Grant Fund	889,854.31
Trust-SUI	160,186.37
Trust-Federal Forfeiture	352.13
Trust-Treasurer's Trust	927,752.58
Trust-Law Enforcement Trust	107,501.29
Trust-Recreation	169,330.02
Trust-Health Benefits	4,102.46
Trust-Professional Escrow	299,557.52
Trust-Performance Escrow	1,763,144.47
Trust-Affordable Housing Trust	2,077,954.18
Trust-Tax Redemption Trust	1,216,714.50
Trust-Payroll Agency	234,273.36
General Capital	3,631,487.97
Sewer Utility Operating	1,085,929.42
Sewer Utility Capital	699,168.94
Pool Utility Operating	87,309.51
Pool Utility Capital	61,518.94
Public Assistance Trust Fund	44,558.36
PAGE TOTAL	18,924,008.68

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	18,924,008.68
TOTAL PAGE	18,924,008.68

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
Drunk Driving Enforcement	-					-
Senior Title IIIB	-	3,156.00		(3,156.00)		-
Municipal Alliance	3,201.51	22,854.27	12,044.08	(8,675.00)		5,336.70
Clean Communities	(0.00)	49,621.17	49,621.17			(0.00)
Alcohol Education Grant	-	5,527.63	5,527.63			-
COPS More	38,335.33					38,335.33
NJ Economic Development	500.00					500.00
Senior Information Assistance	-	7,263.00		(7,263.00)		-
Urban Forestry Grant	5,000.00					5,000.00
Police Grant	-					-
Body Armor Grant	-	2,606.16	2,606.16			-
Safe Kids	1,223.00					1,223.00
Recycling	-	73,404.09	73,404.09			-
Click it or Ticket	375.00					375.00
CDBG - Senior Center Improvements	348.00					348.00
CDBG - Senior Center Imp Bus	2,500.00					2,500.00
Borough Clock	1.30					1.30
Safe & Secure		32,400.00		(32,400.00)		-
Senior Citizen Coordinator		25,000.00		(25,000.00)		-
PAGE TOTALS	51,484.14	221,832.32	143,203.13	(76,494.00)	_	53,619.33

Sheet 10

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

		MID SIMIL		TE CEL TIEL	12 (00110 01)		
	Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
	PREVIOUS PAGE TOTALS	51,484.14	221,832.32	143,203.13	(76,494.00)	-	53,619.33
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	PAGE TOTALS	51,484.14	221,832.32	143,203.13	(76,494.00)	-	53,619.33

#### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

_	TEDERITE 1	II (D SIIII D	OIL II (I D	TECET , TIDE	E (cont u)		
-	Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
	PREVIOUS PAGE TOTALS	51,484.14	221,832.32	143,203.13	(76,494.00)	-	53,619.33
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-	TOTALS	51,484.14	221,832.32	143,203.13	(76,494.00)	-	53,619.33

	FEDERAL AND STATE GRANTS								
	Grant	Balance	Transferred from 2022 alance Budget Appropriations		Expended	Other	Cancelled	Balance	
	Grant	Jan. 1, 2022	Budget App	Appropriation By 40A:4-87	Expended	Other	Cancelled	Dec. 31, 2022	
Mu	nicipal Alliance	3,998.79	11,276.27	11,578.00	10,951.26			15,901.80	
Мι	ınicipal Alliance - Match	4,000.00	5,713.60		2,894.50			6,819.10	
DE	DE Enforcement	11,445.63			7,968.81	(179.00)		3,297.82	
Cle	ean Communities	22,586.42		49,621.17	62,182.95	7,563.70		17,588.34	
CE	DBG	16,258.41						16,258.41	
Sa	fe & Secure Communities	0.11	32,400.00		27,400.11			5,000.00	
Ро	lice Grant	7,500.00						7,500.00	
Sheet Se	nior Citizens Bus	1,442.81						1,442.81	
Alc	cohol Education Rehab	18,961.49		5,527.63	8,805.90			15,683.22	
Во	dy Armor	1,095.47	2,606.16		1,095.47			2,606.16	
AD	A ComplianceCompliance Grant	3,522.00						3,522.00	
Re	cycling Program	33,979.66	73,404.09		64,038.78			43,344.97	
Tre	ee Planting Grant	54.76						54.76	
JR	Police Academy	39.04						39.04	
CE	BG - PAL Project	240.00						240.00	
Do	mestic Violence	2,306.25						2,306.25	
DA	RE Program	126.51			50.00			76.51	
Tit	e IIIB	11,079.00	3,156.00		11,021.20			3,213.80	
Se	nior Information Assistance	11,126.00	7,263.00		11,808.00			6,581.00	
	PAGE TOTALS	149,762.35	135,819.12	66,726.80	208,216.98	7,384.70	-	151,475.99	

11

Grant	Balance	Transferred from 2022 Balance Budget Appropriations		Expended	Other C	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
PREVIOUS PAGE TOTALS	149,762.35	135,819.12	66,726.80	208,216.98	7,384.70	-	151,475.99
CDBG - Downtown Improvments	315.75						315.75
Senior Citizens Coordinator	0.00	25,000.00		25,000.00			-
Cultural Arts	1,040.00						1,040.00
CDBG - Handicap Entrance	375.36						375.36
CDBG - Senior Citizen Improvements	485.62						485.62
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Sheet							-
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							-
PAGE TOTALS	151,979.08	160,819.12	66,726.80	233,216.98	7,384.70	-	153,692.72

	TEDERA	L TRIAD DITE	TE GRANT				
Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	oropriations Appropriation	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	151,979.08	160,819.12	By 40A:4-87 66,726.80	233,216.98	7,384.70	-	153,692.7
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							-
PAGE TOTALS	151,979.08	160,819.12	66,726.80	233,216.98	7,384.70	_	153,692.7

	FEDERAL		TE GRANT	<u> </u>			
Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	ropriations Appropriation	Expended	Other	Cancelled	Balance Dec. 31, 2022
			By 40A:4-87				
PREVIOUS PAGE TOTALS	151,979.08	160,819.12	66,726.80	233,216.98	7,384.70	-	153,692.72
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TOTALS	151,979.08	160,819.12	66,726.80	233,216.98	7,384.70	-	153,692.72

TEDERILE MIND SITTE GRANTS								
Grant	Balance	Transferred from 2022 Budget Appropriations		Balance Budget Appropriations Received Other		Other	Balance	
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022		
PREVIOUS PAGE TOTALS	-	-	-	-	-	-		
						-		
Municipal Alliance	8,675.00				(8,675.00)	-		
Clean Communities	-			4,883.00		4,883.00		
Alcohol Education Grant	681.60					681.60		
Senior Information Assistance	7,263.00			4,907.00	(7,263.00)	4,907.00		
Title IIIB	3,156.00			13,015.00	(3,156.00)	13,015.00		
Body Armor ARP	-			3,723.03		3,723.03		
	605,343.25			108,744.04		714,087.29		
Safe & Secure	32,400.00			32,400.00	(32,400.00)	32,400.00		
CDBG Senior Citizen Coordinator	25,000.00			12,500.00	(25,000.00)	12,500.00		
Recycling Tonnage				2,145.00		2,145.00		
						-		
						-		
						-		
						-		
						-		
						-		
						-		
TOTALS	682,518.85	-	-	182,317.07	(76,494.00)	788,341.92		

Sheet 12 Totals

### \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
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	54,104,914.00
Paid	54,104,914.00	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
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	54,104,914.00	54,104,914.00
Board of Education for use of local schools.		

<sup>#</sup> Must include unpaid requisitions.

### **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	xxxxxxxxx
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	xxxxxxxxx	
Levy Calendar Year 2022	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxxx
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	xxxxxxxxxx	xxxxxxxxx
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		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.	-	-

### **COUNTY TAXES PAYABLE**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	
	XXXXXXXXXX	xxxxxxxxx
General County	xxxxxxxxxx	16,632,817.94
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	1,404,917.60
Due County for Added and Omitted Taxes	xxxxxxxxxx	38,108.05
Paid	18,037,735.54	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	38,108.05	xxxxxxxxx
	18,075,843.59	18,075,843.59

### SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	xxxxxxxxxx	xxxxxxxxx
Fire -	xxxxxxxxxx	xxxxxxxxx
Sewer -	xxxxxxxxxx	xxxxxxxxx
Water -	xxxxxxxxxx	xxxxxxxxx
Garbage -	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
Total 2022 Levy	xxxxxxxxxx	-
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	2,022,500.00	2,022,500.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxxx
Adopted Budget	8,220,596.52	8,922,582.88	701,986.36
Added by N.J.S.A. 40A:4-87 (List on 17a)	66,726.80	66,726.80	_
			_
			-
Total Miscellaneous Revenue Anticipated	8,287,323.32	8,989,309.68	701,986.36
Receipts from Delinquent Taxes	1,041,000.00	1,020,703.37	(20,296.63)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	22,646,050.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	1,537,889.00	xxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	24,183,939.00	25,366,997.62	1,183,058.62
	35,534,762.32	37,399,510.67	1,864,748.35

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	95,827,686.81
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	54,104,914.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	18,037,735.54	xxxxxxxx
Due County for Added and Omitted Taxes	38,108.05	xxxxxxxx
Special District Taxes	-	xxxxxxxxx
Municipal Open Space Tax		xxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,720,068.40
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	25,366,997.62	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxx
*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 defic	97,547,755.21	97,547,755.21

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 Deficit
Municipal Alliance	11,578.00	11,578.00	
Clean Communities	49,621.17	49,621.17	
Alcohol Education Rehabilitation	5,527.63	5,527.63	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
PAGE TOTALS	66,726.80	66,726.80	_

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:	gcullen@southplainfieldnj.com

### 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	66,726.80	66,726.80	-
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TOTALS	66,726.80	66,726.80	

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:	gcullen@southplainfieldnj.com
	Sheet 17a Totals

### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		35,468,035.52
2022 Budget - Added by N.J.S.A. 40A:4-87		66,726.80
Appropriated for 2022 (Budget Statement Item 9)		35,534,762.32
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		35,534,762.32
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures	35,534,762.32	
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]		
Paid or Charged - Reserve for Uncollected Taxes		
Reserved		
Total Expenditures		35,513,517.02
Unexpended Balances Canceled (see footnote)		21,245.30

#### **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**

	Dobit	Cradit
	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	701,986.36
Delinquent Tax Collections	xxxxxxxx	
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	1,183,058.62
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxx	21,245.30
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	122,774.16
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxx	224,845.21
Prior Years Interfunds Returned in 2022	xxxxxxxx	12,429.98
Cancel Tax Overpayments		1.51
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2022	-	xxxxxxxx
Balance - December 31, 2022	xxxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	20,296.63	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2022	10,625.64	xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	2,235,418.87	xxxxxxxx
	2,266,341.14	2,266,341.14

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Court	1,865.65
Tax	132.34
Zoning Admin	120.00
Range Rentals	20,000.00
Clerk	1,060.00
Assessor	860.00
Other Miscellaneous Revenues	5,048.97
Opiod Settlement	29,765.66
Inspection Fines	10,801.52
Sale Scrap/ Property	24,866.36
Engineering	2,717.78
Prior Year Appropriation Reserves Lapsed-Swim Pool Utility	22,840.26
Sen/Vet Admin	2,695.62
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	122,774.16

### SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	2,767,198.91
2.	xxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxx	2,235,418.87
4. Amount Appropriated in the 2022 Budget - Cash	2,022,500.00	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	2,980,117.78	xxxxxxxx
	5,002,617.78	5,002,617.78

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

Cash		5,373,164.96
Investments		
Change Fund		1,000.00
Sub Total		5,374,164.96
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,400,729.19
Cash Surplus		2,973,435.77
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	6,682.01	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		6,682.01
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		2,980,117.78

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) #	<u>!</u>			\$	96,327,256.54
	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.				\$	420,378.91
5b.	Subtotal 2022 Levy Reductions Due to Tax Appeals** Total 2022 Tax Levy	\$96,747,635.45 \$			\$	96,747,635.45
6.	Transferred to Tax Title Liens				\$	31,728.53
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	141,700.96
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2021		\$	646,434.68		
	In 2022*		\$	95,145,432.61		
	Homestead Benefit Credit		\$			
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed		\$	135,819.52	_	
	Total To Line 14		\$	95,927,686.81	=	
11.	Total Credits				\$	96,101,116.30
12.	Amount Outstanding December 31, 2022				\$	646,519.15
13.	Percentage of Cash Collections to Total 2022 (Item 10 divided by Item 5c) is 99.15%	=				
Note	e: If municipality conducted Accelerated Ta	ax Sale or Tax Levy Sa	ale	check herea	nd	complete sheet 22a
14.	Calculation of Current Taxes Realized in Cas	s <u>h:</u>				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ \$	95,927,686.81	_	
	To Current Taxes Realized in Cash (Sheet 1	7)	\$	95,827,686.81	_	
ote A:	In showing the above percentage the following sh	ould be noted:				

No

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.

<sup>\*</sup> Include overpayments applied as part of 2022 collections.

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

### ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

### To Calculate Underlying Tax Collection Rate for 2022

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

### (1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	95,927,686.81
LESS: Proceeds from Accelerated Tax Sale		
Net Cash Collected	\$_	95,927,686.81
Line 5c (sheet 22) Total 2022 Tax Levy	\$_	96,747,635.45
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.15%

### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	95,927,686.81
LESS: Proceeds from Tax Levy Sale (excluding premium)		
Net Cash Collected	\$_	95,927,686.81
Line 5c (sheet 22) Total 2022 Tax Levy	\$_	96,747,635.45
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		99.15%

## 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	5,143.32	xxxxxxxx
Due To State of New Jersey	xxxxxxxxx	
2. Senior Citizens Deductions Per Tax Billings	27,750.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	109,500.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	1,625.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	3,055.48
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxxx	
9. Received in Cash from State	xxxxxxxx	134,280.83
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxxx	6,682.01
Due To State of New Jersey	-	xxxxxxxx
	144,018.32	144,018.32

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

Line 2	27,750.00
Line 3	109,500.00
Line 4	1,625.00
Sub - Total	138,875.00
Less: Line 7	3,055.48
To Item 10, Sheet 22	135,819.52

# 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		xxxxxxxxx	-
Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	100,000.00
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Data Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest	,		xxxxxxxx
Balance - December 31, 2022		100,000.00	xxxxxxxx
Taxes Pending Appeals*	100,000.00	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022	1 [	100,000.00	100,000.00

kclifford@southplainfieldnj.com						
Signati	Signature of Tax Collector					
T-1547	3/3/2023					
License #	Date					

### SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			1	
		Debit	Credit	
1. Balance - January 1, 2022		1,194,636.54	xxxxxxxx	
A. Taxes	1,046,744.15	xxxxxxxx	xxxxxxxxx	
B. Tax Title Liens	147,892.39	xxxxxxxx	xxxxxxxx	
2. Canceled:		xxxxxxxx	xxxxxxxxx	
A. Taxes		xxxxxxxxx	5,918.00	
B. Tax Title Liens		xxxxxxxxx		
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxx	xxxxxxxxx	
A. Taxes		xxxxxxxx		
B. Tax Title Liens		xxxxxxxx		
4. Added Taxes		21.23	xxxxxxxxx	
5. Added Tax Title Liens			xxxxxxxxx	
6. Adjustment between Taxes (Other than Current Year) and T	ax Title Liens;	xxxxxxxx		
A. Taxes - Transfers to Tax Title Liens		xxxxxxxx	(1) 20,144.01	
B. Tax Title Liens - Transfers from Taxes		(1) 20,144.01	xxxxxxxxx	
7. Balance Before Cash Payments		xxxxxxxx	1,188,739.77	
8. Totals		1,214,801.78 1,214,801.7		
9. Balance Brought Down		1,188,739.77	xxxxxxxxx	
10. Collected:		xxxxxxxx	1,020,703.37	
A. Taxes	1,020,703.37	xxxxxxxx	xxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	xxxxxxxx	
11. Interest and Costs - 2022 Tax Sale		2,422.35	xxxxxxxxx	
12. 2022 Taxes Transferred to Liens	31,728.53	xxxxxxxx		
13. 2022 Taxes		646,519.15	xxxxxxxxx	
14. Balance - December 31, 2022		xxxxxxxx	848,706.43	
A. Taxes	646,519.15	xxxxxxxx	xxxxxxxxx	
B. Tax Title Liens	202,187.28	xxxxxxxx	xxxxxxxxx	
15. Totals		1,869,409.80	1,869,409.80	

16. Percentage of Cash Collections to Adju	usted Amount Outstanding
(Item No. 10 divided by Item No. 9) is	85.86%

17. Item No.14 multiplied by percentage shown above is 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	4,714,000.00	xxxxxxxx
2. Foreclosed or Deeded in 2022	xxxxxxxx	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	xxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2022	xxxxxxxx	4,714,000.00
	4,714,000.00	4,714,000.00

#### **CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2022	319,500.00	xxxxxxxx
16. 2022 Sales from Foreclosed Property		xxxxxxxx
17. Collected*	xxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2022	xxxxxxxx	319,500.00
	319,500.00	319,500.00

#### **MORTGAGE SALES**

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

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*	\$.	621,000.00	_\$	621,000.00	\$	\$_	<u>-</u>
Emergency Authorization -							
Schools	\$.		\$		\$	\$_	
Overexpenditure of Appropriations	_\$_		\$		\$	\$_	
	\$		\$		\$	\$_	
	\$		\$		\$	\$_	
	\$		\$		\$	\$_	_
	\$		\$		\$	\$_	
	\$		\$		\$	\$_	
	\$		\$		\$	\$_	
TOTAL DEFERRED CHARGES	\$.	621,000.00	\$	621,000.00	\$ <u>-</u>	\$_	

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

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date		Purpose	Amount	Not Less Than	Balance	REDUC 20	Balance	
			Authorized	1/5 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
								-
								-
								-
								-
								-
								-
Sheet								-
								-
29								-
								-
								-
								-
								-
								-
		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

<sup>\*</sup> 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	REDUCED IN 2022		Balance
_	Date	, dipose	Authorized	1/3 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
Ī								-
								-
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Sheet								-
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								-
								-
								-
		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

<sup>\*</sup> 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	xxxxxxxx	17,031,625.00	
Issued	xxxxxxxxx		
Paid	1,613,625.00	xxxxxxxx	
Outstanding - December 31, 2022	15,418,000.00	xxxxxxxx	
	17,031,625.00	17,031,625.00	
2023 Bond Maturities - General Capital Bonds	\$ 1,588,000.00		
2023 Interest on Bonds*		\$ 448,710.00	
ASSESSMENT SER	RIAL BONDS		
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds	\$		
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 448,710.00

### 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

	ii i		1
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans	\$		
Total 2023 Debt Service for Loan			\$ -
LOAN	<u> </u>		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities	\$		
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

### LIST OF LOANS ISSUED DURING 2022

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

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

### LOAN

	i i	r	
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans	\$		
Total 2023 Debt Service for Loan			\$ -
LOAN	I i	<u> </u>	
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities	\$		
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

### LIST OF LOANS ISSUED DURING 2022

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

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

### LOAN

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

### LIST OF LOANS ISSUED DURING 2022

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

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

### TYPE I SCHOOL TERM BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL SE  Outstanding - January 1, 2022	ERIAL BONDS  xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
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

		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 I	Requirements For Interest**	Interest Computed to (Insert Date)
2158	300,000.00	4/16/2020	300,000.00	04/14/23	1.5000%	10,344.83	4,500.00	
2164	207,800.00	4/16/2020	207,800.00	04/14/23	1.5000%	10,936.84	3,117.00	
2165	355,000.00	4/16/2020	355,000.00	04/14/23	1.5000%	18,684.21	5,325.00	
2181	285,000.00	4/15/2021	285,000.00	04/14/23	1.5000%		4,275.00	
2187/ 2209	675,000.00	4/15/2021	675,000.00	04/14/23	1.5000%		10,125.00	
2188	995,000.00	4/15/2021	995,000.00	04/14/22	1.5000%		14,925.00	
2 2206	1,345,000.00	4/14/2022	1,345,000.00	04/14/23	1.5000%		20,175.00	
2209	380,000.00	4/14/2022	380,000.00	04/14/23	1.5000%		5,700.00	
2219	18,500.00	4/14/2022	118,500.00	04/14/23	1.5000%		1,777.50	
2107	389,000.00	8/23/2018	322,000.00	08/17/23	2.7300%	26,680.38	8,790.60	
2110/ 2124	530,250.00	8/23/2018	462,250.00	08/17/23	2.7300%	27,907.89	12,619.43	
2112	799,000.00	8/23/2018	706,500.00	08/17/23	2.7300%	42,052.63	19,287.45	
2076/ 2113	109,825.00	8/23/2018	94,825.00	8/17/2023	2.7300%	4,557.05	2,588.72	
2132	166,000.00	8/22/2019	135,000.00	8/17/2023	2.7300%	5,724.14	3,685.50	
Page Totals	6,555,375.00		6,381,875.00			146,887.97	116,891.20	

Page Totals | 6,555,375.00 | 6,381,875.00 | 146,887.97 | 116,891.20 |

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	Original Date of	Amount of Note	Date of	Rate of	2023 Budget F		Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2022	Maturity	Interest	For Principal	For Interest**	(Insert Date)
PREVIOUS PAGE TOTALS	6,555,375.00		6,381,875.00			146,887.97	116,891.20	
2145/ 2165	640,000.00	8/22/2019	606,000.00	08/17/23	2.7300%	33,684.21	16,543.80	
2146/ 2158	2,350,000.00	8/22/2019	2,267,500.00	08/17/23	2.7300%	81,034.48	61,902.75	
2192/ 2202	665,000.00	8/19/2021	665,000.00	08/17/23	2.7300%		18,154.50	
2204	980,000.00	8/19/2021	980,000.00	08/17/23	2.7300%		26,754.00	
2206	982,000.00	8/18/2022	982,000.00	08/17/23	2.7300%		26,808.60	
Sheet								
PAGE TOTALS	12,172,375.00		11,882,375.00			261,606.66	267,054.85	
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)								

#### 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 I	Requirements For Interest**	Interest Computed to (Insert Date)
	PREVIOUS PAGE TOTALS	12,172,375.00		11,882,375.00			261,606.66	267,054.85	
σ.									
Sheet 33									
S 33									
	PAGE TOTALS	12,172,375.00		11,882,375.00			261,606.66	267,054.85	

PAGE TOTALS | 12,172,375.00 | 11,882,375.00 | 261,606.66 267,054.85 |

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 For Interest**	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
_11.									
12.									
13.									
14.									
	Total			_	-		-	-	

| Otal | | | - | - | | |
| 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 Dec. 31, 2022	2023 Budget Requirements  For Principal For Interest/Fees		
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 - January 1, 2022		2022	Other	Expended	Authorizations	Balance - December 31, 2022	
	not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
	1494 Underground Storage Tnk Removal		14,051.87						14,051.87
	1624 Veterans Memorial Park Improvements		518.71						518.71
	1708/1708A Various Improvements	19,443.19	-					19,443.19	
	1756 Various Improvements	631.72	-			631.72			
	1799 Various Improvements	323.18	-					323.18	
	1837 COPS Technology	6,923.60	-					6,923.60	
	1878 Refunding Bond Ordinance		63,293.00						63,293.00
	1896 Radio Equipment Fire Department	6,371.82	-			5,313.05		1,058.77	
Sh	1943 Various Road Improvements	286,046.28	-					286,046.28	
Sheet	1985 Various Capital Improvements	19,245.65	-					19,245.65	
35	1991 Various Capital Improvements		95,001.26						95,001.26
	2001 Various Improvements	3,075.03	-			1,003.67		2,071.36	
	2023 Acquisition of Various Equipment	1,234.43	-			1,234.43			
	2035/2056 Various Capital Improvements	2,979.17	-			2,979.17			
	2048 Various Capital Improvements	13,734.38	-					13,734.38	
	2050/2101/2106 Installation of Traffic Light	3,188.08	-			465.50		2,722.58	
	2055 Improvements to Rec Center & Willow Park	8,388.30	-					8,388.30	
	2057 Various Capital Improvements	969.21	-					969.21	
	2071 Various Capital Improvements	8,000.00	-			2,489.00		5,511.00	
	Page Total	380,554.04	172,864.84	-	-	14,116.54	-	366,437.50	172,864.84

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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Other	Expended	Authorizations	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	380,554.04	172,864.84	-	-	14,116.54	-	366,437.50	172,864.84
2072/2141 Various Capital Improvements	60,539.40	-			6,840.00		53,699.40	
2074/2082 Resurfacing Various Roads	122.87	-					122.87	
2076/2113 Various Capital Improvements	_	27,285.15			9,523.98			17,761.17
2092 Acquisition of Fire Breathing Apparatus	303.85	-					303.85	
2100 Acquisition of Various Equipment	234.73	-			129.04		105.69	
2107 Various Capital Improvements	_	54,730.25			29,730.25			25,000.00
2110/2124 Various Road Improvements	_	22,908.33						22,908.33
2112 Various Road Imrovements	_	2,392.92						2,392.92
	5,337.58	-			4,908.37		429.21	
2132 Pool Renovations	_	605.06						605.06
2145/2165 Various Road Improvements	_	11,514.74		2,898.03				14,412.77
2146/2158 Pool Renovations	_	10,803.09			82.10			10,720.99
2155 Installation of ADA Ramps	17,922.66	-		5,900.34			23,823.00	
2164 Road Improvements	223,877.60	207,800.00		86,803.88			310,681.48	207,800.00
2169 Various Improvements	20,274.62	-		52,113.88			72,388.50	
2181 Park Improvements	-	6,891.79		35,432.83				42,324.62
2182 Fire & Rescue Equipment	152,394.04						152,394.04	
2184 Equipment & Facility Upgrades	49,313.62						49,313.62	
PAGE TOTALS	910,875.01	517,796.17	_	183,148.96	65,330.28	_	1,029,699.16	516,790.70

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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Other	Expended	Authorizations	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	910,875.01	517,796.17	-	183,148.96	65,330.28	-	1,029,699.16	516,790.70
2187 Road Improvements		48,337.80		13,918.18				62,255.98
2188 Various Improvements		57,133.16			25,274.75			31,858.41
2192/2202 Various Capital Improvements		60,204.82		56,387.33				116,592.15
2204 Road Improvements		36,506.98			11,052.15			25,454.83
2206 Various Capital Improvements		260,472.79			46,044.78			214,428.01
2213 Storm Sewer Improvements	249,947.85	-		52.15		250,000.00		
2219 Public Works Equipment	6,500.00	118,500.00			119,450.81			5,549.19
2222 Turf Field Repairs			32,121.00		32,121.00			
2224 Various Capital Improvements			30,000.00		26,875.00		3,125.00	
2226 Various Capital Improvements			1,454,100.00		353,302.56		118,797.44	982,000.00
2231 Municipal Building & Putnam Park			23,000.00		15,318.80		7,681.20	
2237 Walnut Street Park Improvements			72,542.00		61,245.00		11,297.00	
2239 Improvements to Park & Municipal Complex			67,750.39		39,650.00		28,100.39	
2240 Acquisition of Vehicles & Equipment			419,000.00		323,548.64			95,451.36
2242 Various Capital Improvements			450,000.00		11,045.48		11,954.52	427,000.00
2248 Various Road & Sidewalk Improvements			1,039,500.00				49,500.00	990,000.00
PAGE TOTALS	1,167,322.86	1,098,951.72	3,588,013.39	253,506.62	1,130,259.25	250,000.00	1,260,154.71	3,467,380.63

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 - Jar	nuary 1, 2022 Unfunded	2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - Dece	ember 31, 2022 Unfunded
PREVIOUS PAGE TOTALS	1,167,322.86	1,098,951.72	3,588,013.39	253,506.62	1,130,259.25	250,000.00	1,260,154.71	3,467,380.63
w								
Sheet 35 Totals								
<b>ယ</b>								
<i>ω</i>								
GRAND TOTALS	1,167,322.86	1,098,951.72	3,588,013.39	253,506.62	1,130,259.25	250,000.00	1,260,154.71	3,467,380.63

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

### **GENERAL CAPITAL FUND**

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	4,720.18
Received from 2022 Budget Appropriation*	xxxxxxxxx	118,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	92,500.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	30,220.18	xxxxxxxx
	122,720.18	122,720.18

<sup>\*</sup>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	xxxxxxxx	
Received from 2022 Budget Appropriation*	xxxxxxxx	
Received from 2022 Emergency Appropriation*	xxxxxxxxx	
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	-	xxxxxxxxx
	-	-

\*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
2222 Turf Field Repairs	32,121.00			32,121.00
2224 Various Capital Improvements	30,000.00			30,000.00
2226 Various Capital Improvements	1,454,100.00	982,000.00	55,000.00	417,100.00
2231 Municipal Building & Putnam Park	23,000.00			23,000.00
2237 Walnut Street Park Improvements	72,542.00			72,542.00
2239 Improvements to Parks & Municip	67,750.39			67,750.39
2240 Acquisition of Vehicles & Equipme	419,000.00	399,000.00	20,000.00	
2242 Various Capital Improvements	450,000.00	427,000.00	23,000.00	
2248 Various Road & Sidewalk Improve	1,039,500.00	990,000.00	49,500.00	
Total	3,588,013.39	2,798,000.00	147,500.00	642,513.39

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	125,310.89
Premium on Sale of Bonds	xxxxxxxx	215,191.74
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations	135,310.89	xxxxxxxx
Appropriated to 2022 Budget Revenue	75,000.00	xxxxxxxx
Balance - December 31, 2022	130,191.74	xxxxxxxx
	340,502.63	340,502.63

### **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				\$	96,7	47,635.4	· <u>5</u>
	2.	Amount of Item 1 Collected in 2022 (*)			\$	95,927,6	86.81		
	3.	Seventy (70) percent of Item 1				\$	67,7	723,344.8	32_
(	(*) In	cluding prepayments and overpayments a	applied.						
В.	1.	Did any maturities of bonded obligations	or notes fa	ll due durir	ng the ye	ear 2022?			
		Answer YES or NO YES							
	Have payments been made for all bonded obligations or notes due on or before     December 31, 2022?								
		Answer YES or NO YES	_ If answe	r is "NO" g	ive detai	ls			
		NOTE: If answer to Item B1 is YES, th	en Item B2	must be	answere	ed			
	tions	the appropriation required to be included or notes exceed 25% of the total appropr ? Answer YES or NO				-			all bonded
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>20</u>	<u>)21</u>		<u>2022</u>			<u>Total</u>
	1.	State Taxes \$			\$			\$	
	2.	County Taxes \$			_\$	38,1	108.05	.\$	38,108.05
	3.	Amounts due Special Districts							
		\$			_\$		-	.\$	
	4.	Amount due School Districts for School \$			\$		_	\$	
					_				

### **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 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	1,087,535.09		-
Investments	150.00		
Due from -			
Due from -			_
Receivables Offset with Reserves:			_
Consumer Accounts Receivable	263,943.73		_
Liens Receivable	7,888.94		-
Deferred Charges (Sheet 48)			
			_
Cash Liabilities:			
Appropriation Reserves		46,338.51	_
Encumbrances Payable		25,280.10	
Accrued Interest on Bonds and Notes		<u>-</u>	_
Due to -			
Sewer Overpayments		22,055.25	
Subtotal - Cash Liabilities		93,673.86	<b>.</b>
Reserve for Consumer Accounts and Lien Receivable		271,832.67	
TOSCIVE TO CONSUME ACCOUNTS AND LIGHT TOCCHYADIC		211,002.01	
Fund Balance		994,011.23	-
Total	1,359,517.76	1,359,517.76	-

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

## AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	<del>-</del>
CASH	699,168.94	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	14,364,645.79	
AUTHORIZED AND UNCOMPLETED	1,542,500.00	
PAGE TOTALS	16,606,314.73	-

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

## AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	16,606,314.73	
	10,000,011110	
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		230,000.0
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		108,653.2
UNFUNDED		972,722.7
CONTRACTS PAYABLE		19,168.0
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		14,364,645.7
RESERVE FOR DEFERRED AMORTIZATION		361,107.0
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL IMPROVEMENT FUND		544,853.8
CAPITAL FUND BALANCE		5,164.1
TOTALS	16,606,314.73	16,606,314.7
TOTALO	10,000,514.75	10,000,314.

# 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

AS AT DECEMB	EK 31, 2022	
Title of Account	Debit	Credit
CASH		
	-	
ASSESSMENT NOTES		_
ASSESSMENT SERIAL BONDS		_
FUND BALANCE		_
TOTALS	_	-

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

TLEDGED TO LIABILITIES AND SURILUS								
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	Assessments and Liens	RECI Operating Budget	EIPTS			Disbursements	Balance Dec. 31, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
Other Liabilities								
Trust Surplus								_
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
	_	-	_	-	-	-	-	_

\*Show as red figure

## **SCHEDULE OF SEWER UTILITY BUDGET - 2022**

#### **BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	75,000.00	75,000.00	-
Sewer Rents	6,090,000.00	7,246,529.20	1,156,529.20
Connection Fees	330,000.00	15,000.00	(315,000.00)
Interest & Costs	50,000.00	77,571.01	27,571.01
Interest on Investments	1,000.00	11,604.35	10,604.35
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxx
			-
Subtotal	6,546,000.00	7,425,704.56	879,704.56
Deficit (General Budget) **			-
	6,546,000.00	7,425,704.56	879,704.56

<sup>\*\*</sup> 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:	xxxxxxxx	
Adopted Budget		6,546,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		6,546,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	6,546,000.00	
Deduct Expenditures:		
Paid or Charged	6,498,961.49	
Reserved 46,338.51		
Surplus (General Budget)**		
Total Expenditures	6,545,300.00	
Unexpended Balance Canceled (See Footnote)		700.00

#### FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

## STATEMENT OF 2022 OPERATION

### **SEWER UTILITY**

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

Section 2 should be filled out in every case.

#### **SECTION 1:**

	_,	
Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	7,425,704.56	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	142,230.39	
Total Revenue Realized		7,567,934.95
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	6,498,961.49	
Reserved	46,338.51	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	6,545,300.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,545,300.00
Excess		1,022,634.95
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2022 Operation		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	1,022,634.95	
Deficit		
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

## **SECTION 2:**

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

2021 Appropriation Reserves Canceled in 2022	142,230.39	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		142,230.39

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

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

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	879,704.56
Unexpended Balances of Appropriations	xxxxxxxx	700.00
Miscellaneous Revenues Not Anticipated	xxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	142,230.39
Other Charges - Refund of Prior Revenue	45,090.62	
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	977,544.33	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	1,022,634.95	1,022,634.95

## **OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	490,466.90
Excess in Results of 2022 Operations	xxxxxxxx	977,544.33
Amount Appropriated in the 2022 Budget - Cash	75,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services	399,000.00	xxxxxxxxx
Balance - December 31, 2022	994,011.23	xxxxxxxx
	1,468,011.23	1,468,011.23

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

Cash	1,087,535.09
Investments	150.00
Interfund Accounts Receivable	
Subtotal	1,087,685.09
Deduct Cash Liabilities Marked with "C" on Trial Balance	93,673.86
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	994,011.23
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	994,011.23

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	314,343.46
Increased by: Rents Levied		\$	7,198,315.11
Decreased by:			
Collections	\$ 7,233,976.7	78	
Overpayments applied	\$12,552.4	12	
Transfer to Liens	\$2,185.6	64	
Other	\$		
		\$	7,248,714.84
Balance December 31, 2022		\$	263,943.73
SCHEDULE OF SEWI	ER UTILITY LIEN		
Balance December 31, 2021		\$	5,703.30
Increased by:			
Transfers from Accounts Receivable	\$2,185.6	64	
Penalties and Costs	\$		
Other	\$		
		\$	2,185.64
Decreased by:			
Collections	\$		
Other	\$		
		\$	-
Balance December 31, 2022		\$	7.888.94

# DEFERRED CHARGES - MANDATORY CHARGES ONLY SEWER UTILITY FUND

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

1.	Caused By  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 Dec. 31, 2022
		\$	\$	\$	\$
2.		\$	\$\$	\$\$	\$
3.		\$	\$\$	\$\$	_\$
4.		\$	\$\$	\$\$	_\$
5.		\$	\$\$	_\$	\$
	Deficit in Operations	\$	\$\$	\$\$	_\$
	Total Operating	\$	_\$	_\$	_\$
6.		\$	\$	_\$	\$
7.		\$	\$\$	\$\$	\$
	Total Capital	\$	_\$	_\$	_\$

<sup>\*</sup>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

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

#### UTILITY SPECIAL EMERGENCY

:	Date	Purpose	Amount Authorized	Not Less Than	Balance		D IN 2022	Balance
			Authorized	1/5 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
								-
								-
								-
								-
								-
								-
Sheet								-
								-
482								-
								-
								-
								-
								-
								-
		Totals	-	-	-	-	-	-

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

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

SEWER UTILITY ASSESSMENT BONDS

	Debit Credit		2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Bond Maturities - Assessment Bonds			\$	
2023 Interest on Bonds		\$		
SEWER UTILITY CA	APITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Bond Maturities - Capital Bonds			\$	
2023 Interest on Bonds		\$		
INTEREST ON BONI	DS - SEWER UT	TILITY BUDGET		
2023 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	-
LIST OF BON	DS ISSUED DUI	RING 2022		<del> </del>
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

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

## SEWER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
SEWER UTILIT	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
INTEREST ON LOAD	NS - SEWER UT	TILITY BUDGET	
2023 Interest on Loans (*Items)		\$ -	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$	
Subtotal		\$ -	
Add: Interest to be Accrued as of 12/31/2023		\$	
Required Appropriation 2023			\$ -

### LIST OF LOANS ISSUED DURING 2022

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

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

## SEWER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding January 1 2022			
Outstanding - January 1, 2022	XXXXXXXXX		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
SEWER UTILIT	Y LOAN	1	
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	_	xxxxxxxxx	
	-	_	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
		11:	
INTEREST ON LOAD	NS - SEWER UT	TILITY BUDGET	
2023 Interest on Loans (*Items)		\$ -	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$	
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 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	For Interest	Interest Computed to (Insert Date)
2166 Various Sewer Improvements	230,000.00	4/16/2020	230,000.00	4/14/2023	1.50%	2,911.39	3,450.00	
2.								
_ 3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	230,000.00		230,000.00			2,911.39	3,450.00	

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	For Principal	23 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	230,000.00		230,000.00			2,911.39	3,450.00	

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

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.

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET						
2023 Interest on Notes	\$	3,450.00				
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$					
Subtotal	\$	3,450.00				
Add: Interest to be Accrued as of 12/31/2023	\$					
Required Appropriation 2023	\$	3,450.00				

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

#### DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	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 SEWER 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	nuary 1, 2022	2023		Expended	Other	Balance - Dece	ember 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
1803 Various Sewer Improvements	11,435.76						11,435.76	
1877 Refunding Bond Ordinance	7,214.00	51,393.00					7,214.00	51,393.00
2091 Refunding Bond Ordiance	58,497.93						58,497.93	
2102 Sewer Utility Truck & Pickup	8,482.60					8,482.60		
2118 Sewer Equipment & Improvements	24,441.55					24,441.55		
2149 Sewer Improvements & Improvements	1,849.42					1,849.42		
2166 Various Sewer Improvements		21,329.74						21,329.74
2227 Pump Station Improv. New Market/Lowden			65,000.00		64,994.48		5.52	
2243 Various Sewer Improvements			31,500.00				31,500.00	
2251 Various Sewer Improvements			900,000.00					900,000.00
Place an * hefore each item of "Improvement" which rep		72,722.74	996,500.00	-	64,994.48	34,773.57	108,653.21	972,722.74

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		2023	Expended Other	Balance - December 31, 2022			
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	111,921.26	72,722.74	996,500.00	-	64,994.48	34,773.57	108,653.21	972,722.74
(0								
Sheet								
PAGE TOTALS		72,722.74	996,500.00	-	64,994.48	34,773.57	108,653.21	972,722.74

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 - Jan	uary 1, 2022  2023  Unfunded Authorizations	Expended Other		Balance - December 31, 2022			
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	111,921.26	72,722.74	996,500.00	-	64,994.48	34,773.57	108,653.21	972,722.74
ω								
Sheet								
PAGE TOTALS	111,921.26	72,722.74	996,500.00	_	64,994.48	34,773.57	108,653.21	972,722.74

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

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2023 Authorizations	Expended Other	Balance - December 31, 2022			
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	111,921.26	72,722.74	996,500.00	-	64,994.48	34,773.57	108,653.21	972,722.74
<u>v</u>								
Sheet								
PAGE TOTALS  Place an * before each item of "Improvement" which rec		72,722.74	996,500.00	-	64,994.48	34,773.57	108,653.21	972,722.74

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

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2023 Authorizations	Expended Other		Balance - December 31, 2022		
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	111,921.26	72,722.74	996,500.00	-	64,994.48	34,773.57	108,653.21	972,722.74
<u>v</u>								
Sheet								
TOTALS  Place an * before each item of "Improvement" which rec		72,722.74	996,500.00	-	64,994.48	34,773.57	108,653.21	972,722.74

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

## SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	601,580.29
Received from 2022 Budget Appropriation	xxxxxxxx	5,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	34,773.57
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	96,500.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	544,853.86	xxxxxxxx
	641,353.86	641,353.86

## SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

## **SEWER UTILITY FUND**

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

	1			
Purpose	Amount Appropriated	Total Obligations	Down Payment Provided by	Amount of Down Payment in Budget of 2022 or
	прргорпаточ	Authorized	Ordinance	Prior Years
	-	-	-	-

## SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	5,164.13
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	5,164.13	xxxxxxxxx
	5,164.13	5,164.13

# POST CLOSING TRIAL BALANCE - SWIM 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	86,310.51	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		3,306.51
Encumbrances Payable		
Accrued Interest on Bonds and Notes		3,154.02
Due to - Current Fund		22,840.26
Subtotal - Cash Liabilities		29,300.79 "C
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		57,009.72
Total	86,310.51	86,310.51

# POST CLOSING TRIAL BALANCE - SWIM 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	472,200.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	472,200.00
CASH	61,518.94	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	1,262,173.14	
AUTHORIZED AND UNCOMPLETED	506,000.00	
PAGE TOTALS	2,301,892.08	472,200.00

# POST CLOSING TRIAL BALANCE - SWIM 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	2,301,892.08	472,200.00
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,
BONDS PAYABLE		412,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		470,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		140.00
UNFUNDED		49,078.94
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		847,973.14
RESERVE FOR DEFERRED AMORTIZATION		36,000.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		14,500.00
CAPITAL FUND BALANCE		<u>-</u>
TOTALS	2,301,892.08	2,301,892.0
TOTALO	2,001,002.00	2,001,002.0

# 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

AS AT DECEMBER 31	, 2022	I
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	

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

FLEDGED TO LIABILITIES AND SURFLUS								
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	Assessments and Liens	RECI Operating Budget	EIPTS			Disbursements	Balance Dec. 31, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
	-							-
	-							-
	-							-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	- xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

\*Show as red figure

## SCHEDULE OF SWIM UTILITY BUDGET - 2022

#### **BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government		-	-
Pool Member Fees	386,500.00	403,899.00	17,399.00
Miscellaneous	34,275.00	72,885.72	38,610.72
			<u>-</u>
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			<del>-</del>
			_
Subtotal	420,775.00	476,784.72	56,009.72
Deficit (General Budget) **			-
	420,775.00	476,784.72	56,009.72

<sup>\*\*</sup> 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:		xxxxxxxxx
Adopted Budget		420,775.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		420,775.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	420,775.00	
Deduct Expenditures:		
Paid or Charged	417,468.49	
Reserved		
Surplus (General Budget)**		
Total Expenditures	420,775.00	
Unexpended Balance Canceled (See Footnote)		-

#### FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

## STATEMENT OF 2022 OPERATION

### **SWIM UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Swim 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)")	476,784.72	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		476,784.72
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	417,468.49	
Reserved	3,306.51	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures  Less: Deferred Charges Included in	420,775.00	
Above "Total Expenditures"		
Total Expenditures - As Adjusted		420,775.00
Excess		56,009.72
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2022 Operation		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	56,009.72	
· · · · · · · · · · · · · · · · · · ·		
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	_	_
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		
( opening zeron to mar balance enect 10)	<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 Swim Utility for 2021

2021 Appropriation Reserves Canceled in 2022	22,840.26	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'	149,000.00	
* Excess (Revenue Realized)		-

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

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

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	56,009.72
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	-
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	56,009.72	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	56,009.72	56,009.72

## **OPERATING SURPLUS - SWIM UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	1,000.00
Excess in Results of 2022 Operations	xxxxxxxxx	56,009.72
Amount Appropriated in the 2022 Budget - Cash	_	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	57,009.72	xxxxxxxx
	57,009.72	57,009.72

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

Cash	86,310.51
Investments	
Interfund Accounts Receivable	
Subtotal	86,310.51
Deduct Cash Liabilities Marked with "C" on Trial Balance	29,300.79
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	57,009.72
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	57,009.72

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

## SCHEDULE OF SWIM UTILITY ACCOUNTS RECEIVABLE

Balance Do	ecember 31, 2021		\$
Increased	by: Rents Levied		\$
Decreased			
	Collections	\$	
	Overpayments applied	\$	
	Transfer to Liens	\$	
	Other	\$	
			\$
<b>.</b>			
Balance De	ecember 31, 2022		\$
	SCHEDULE OF SWIN	M UTILITY LII	ENS
Balance Do	ecember 31, 2021		\$
Increased	by:		
	Transfers from Accounts Receivable	\$	
	Penalties and Costs	\$	
	Other	\$	
			\$
Decreased	l by:		
	Collections	\$	
	Other	\$	
			\$
Balance De	ecember 31, 2022		\$ -

# DEFERRED CHARGES - MANDATORY CHARGES ONLY SWIM UTILITY FUND

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

1.	Caused By  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>
1.		<b>.</b>	\$	\$	\$
2.		S	\$	\$\$	\$
3.		B	\$	\$	\$
4.		<b></b>	\$	\$	\$
5.		S	\$	\$	\$
	Deficit in Operations	S	\$\$	\$\$	\$
	Total Operating	· -	\$	\$	\$
6.		<b>5</b>	\$	\$	\$
7.		S	\$\$	\$\$	\$
	Total Capital	S	_\$	_\$	\$

<sup>\*</sup>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

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

#### UTILITY SPECIAL EMERGENCY

•	Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount	Balance Dec. 31, 2021	By 2022	D IN 2022 Canceled	Balance Dec. 31, 2022
-				Authorized*		Budget	By Resolution	
•								-
								-
•								_
•								-
Sheet								-
								-
48a								-
								-
								-
								-
								-
		п						-
		Totals	-	-	-	-	-	-

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

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

## SWIM UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	**********		
Issued	XXXXXXXXX		
1554004	***************************************		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds	\$	3	
SWIM UTILITY CA	PITAL BONDS		
Outstanding - January 1, 2022	xxxxxxxxx	443,375.00	
Issued	xxxxxxxxx		
Paid	31,375.00	xxxxxxxx	
	-		
Outstanding - December 31, 2022	412,000.00	XXXXXXXX	
	443,375.00	443,375.00	
2023 Bond Maturities - Capital Bonds			\$ 37,000.00
2023 Interest on Bonds	\$	13,102.50	
INTEREST ON BON	NDS - SWIM UTII	LITY BUDGET	
2023 Interest on Bonds (*Items)	\$		
Less: Interest Accrued to 12/31/2022 (Trial Balance			
Subtotal	\$	9,948.48	
Add: Interest to be Accrued as of 12/31/2023	\$	1,393.75	
Required Appropriation 2023			\$ 11,342.23

## 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

## **SWIM UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued			1
Issueu	XXXXXXXXX		-
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	]
2023 Loan Maturities			\$
2023 Interest on Loans		\$	]
SWIM UTILITY	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
			1
			1
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	]
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
INTEREST ON LOA	NS - SWIM UT	ILITY BUDGET	
2023 Interest on Loans (*Items)		\$ -	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$	
Subtotal		\$ -	
Add: Interest to be Accrued as of 12/31/2023		\$	
Required Appropriation 2023			\$ -

### LIST OF BONDS ISSUED DURING 2022

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

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

## **SWIM UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
SWIM UTILIT	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
INTEREST ON LOA	ANS - SWIM UT	ILITY BUDGET	
2023 Interest on Loans (*Items)		\$ -	
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$	
Subtotal		\$	
Add: Interest to be Accrued as of 12/31/2023		\$	
Required Appropriation 2023			\$ -

## LIST OF BONDS ISSUED DURING 2022

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

#### DEBT SERVICE FOR SWIM 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. Or	rd 2163- Pool Improvements	400,000.00	4/16/2020	400,000.00	4/14/2023	1.50%	21,052.63	6,000.00	
2. Or	rd 2220- Pool Improvements	70,000.00	4/14/2022	70,000.00	4/14/2023	1.50%		1,050.00	
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL		470,000.00		470,000.00			21,052.63	7,050.00	

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

#### DEBT SERVICE FOR SWIM 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	For Principal	23 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	470,000.00		470,000.00			21,052.63	7,050.00	

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

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.

INTEREST ON NOTES - SWIM UTILITY BUDGET							
2023 Interest on Notes	\$	7,050.00					
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$						
Subtotal	\$	7,050.00					
Add: Interest to be Accrued as of 12/31/2023	\$						
Required Appropriation 2023	\$	7,050.00					

<sup>\*</sup> 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 SCHEDULE FOR SWIM 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	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 SWIM UTILITY

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

-							
IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2023	Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations	·		Funded	Unfunded
Ord 2079- Pool Improvements	140.00					140.00	
Ord 2163- Pool Improvements		9,387.92					9,387.92
Ord 2220- Pool Improvements	5,000.00	70,000.00		35,308.98			39,691.02
Total 70000-	5,140.00	79,387.92	_	35,308.98		140.00	49,078.94
Place an * before each item of "Improvement" which rec				 00,000.00		140.00	40,010.04

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		2023	Expended	Other	Balance - December 31, 2022		
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
PREVIOUS PAGE TOTALS	5,140.00	79,387.92	-	-	35,308.98	-	140.00	49,078.94
Sheet								
·								
PAGE TOTALS  Place an * before each item of "Improvement" which rec		79,387.92	-	-	35,308.98	-	140.00	49,078.94

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		2023		Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded Unfunded Authorizations				Funded	Unfunded		
PREVIOUS PAGE TOTALS	5,140.00	79,387.92	-	-	35,308.98	-	140.00	49,078.94
Sheet								
PAGE TOTALS  Place an * before each item of "Improvement" which rec		79,387.92	-	-	35,308.98	-	140.00	49,078.94

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		2023		Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	5,140.00	79,387.92	-	-	35,308.98	-	140.00	49,078.94
Sheet								
PAGE TOTALS Place an * before each item of "Improvement" which rec		79,387.92	-	-	35,308.98	-	140.00	49,078.94

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	-	2023 Authorizations		Expended Other		Balance - December 31, 2022  Funded Unfunded	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Untunded
PREVIOUS PAGE TOTALS	5,140.00	79,387.92	-	-	35,308.98	-	140.00	49,078.94
S .								
Sheet 52								
52								
TOTALS	5,140.00	79,387.92	-	-	35,308.98	-	140.00	49,078.94

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

## SWIM UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	7,000.00
Received from 2023 Budget Appropriation	xxxxxxxxx	7,500.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	14,500.00	xxxxxxxx
	14,500.00	14,500.00

## SWIM UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

<sup>\*</sup>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.

## SWIM UTILITY CAPITAL FUND

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

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

## SWIM UTILITY FUND STATEMENT OF CAPITAL SURPLUS

### 2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	-	xxxxxxxxx
	-	-