

General Instructions to Complete the Annual Financial Statement Workbook

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

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

Annual Financial Statement - Key In

Municipal and County AFS Version 2022

****PLEASE NOTE:** Many of the features on this page rely on the use of macros. Because of the nature of this feature, the screen may "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple screens.

Required Information		Responses and Data
Name and County of Municipality	Cresskill Borough, Bergen County	▼ *Counties will
Full Name of Municipality/County	BOROUGH OF CRESSKILL	
County of Municipality / County	BERGEN	
Name of Municipality / County	CRESSKILL	
Type	BOROUGH	
Federal ID #	22-6001742	
Governing Body Type	COUNCIL MEMBERS	
Address	67 Union Ave., Cresskill, NJ 07626	
Address		
Phone	201-569-5400	
Fax	201-569-6464	
		Certificate #
Chief Financial Officer	Dianne Lavin	
Registered Municipal Accountant	Paul J. Lerch	
Year Ending	12/31/2022	
DATES	Balance - January 1, 2022	
	Balance - December 31, 2022	
	Outstanding - January 1, 2022	
	Outstanding - December 31, 2022	
Year End	12/31/2022	
Next Year End	12/31/2023	
Budget Year	2023	
AFS Year	2022	
PY	2021	
Population Last Census (2020)	9,155	
Net Valuation Taxable 2022	2,276,071,900	
Muni Code	0208	
SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES	
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022	
	COUNTIES - JANUARY 26, 2023	
	MUNICIPALITIES - FEBRUARY 10, 2023	
	AS AT DECEMBER 31, 2022	
	Dec. 31, 2021	
	Dec. 31, 2022	
	Jan. 1, 2022	
	YEAR - 2021	
	YEAR - 2022	
	HOW MANY UTILITIES DOES THE ENTITY HAVE:	1
	UTILITY NAME(S)	
UTILITY 1	SWIM POOL	
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

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

POPULATION LAST CENSUS 9,155
NET VALUATION TAXABLE 2022 2,276,071,900
MUNICODE 0208
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2023
MUNICIPALITIES - FEBRUARY 10, 2023

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

 BOROUGH of CRESSKILL , County of BERGEN

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature plerch@lvhcpa.com
Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Dianne Lavin , am the Chief Financial Officer, License # NO ENTRY , of the BOROUGH of CRESSKILL , County of BERGEN and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2022.

Signature dlavin@cresskillboro.org
Title Chief Financial Officer
Address 67 Union Ave., Cresskill, NJ 07626
Phone Number 201-569-5400
Fax Number 201-569-6464

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

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

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

Certified by me
this ____ day _____, 2023

Paul J. Lerch
(Registered Municipal Accountant)

Lerch, Vinci & Bliss, LLP
(Firm Name)

17-17 Route 208 North
(Address)

Fair Lawn, NJ 07410
(Address)

201-791-7100
(Phone Number)

201-791-3035
(Fax Number)

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: BOROUGH OF CRESSKILL
Chief Financial Officer: Dianne Lavin
Signature: dlavin@cresskillboro.org
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

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

22-6001742

Fed I.D. #

BOROUGH OF CRESSKILL

Municipality

BERGEN

County

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

Fiscal Year Ending: December 31, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>56,413.00</u>	\$ <u>183,937.00</u>

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

☐ Single Audit

☐ Program Specific Audit

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

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

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

dlavin@cresskillboro.org

Signature of Chief Financial Officer

Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

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

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

Name _____

Title _____

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,436,714,500.00

SIGNATURE OF TAX ASSESSOR

BOROUGH OF CRESSKILL
MUNICIPALITY

BERGEN
COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		12,931,046.00	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	8,229.00
GRANTS RECEIVABLE		19,565.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	60,868.00		
CURRENT	889,982.00		
SUBTOTAL		950,850.00	
TAX TITLE LIENS RECEIVABLE		127,569.00	
PROPERTY ACQUIRED FOR TAXES		38,600.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		578.00	
DUE FROM GENERAL CAPITAL		13,540.00	
DUE FROM ASSESSMENT TRUST		1.00	
DUE FROM OTHER TRUST		151.00	
DUE FROM ANIMAL CONTROL		8,004.00	
DUE FROM UNEMPLOYMENT		63.00	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		14,089,967.00	8,229.00

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	14,089,967.00	8,229.00
APPROPRIATION RESERVES		1,345,788.00
ENCUMBRANCES PAYABLE		269,862.00
ACCOUNTS PAYABLE		9,316.00
TAX OVERPAYMENTS		8,467.00
PREPAID TAXES		373,652.00
PREPAID REVENUE		7,498.00
DUE TO STATE:		
DCA TRAINING FEES		5,544.00
LOCAL SCHOOL TAX PAYABLE		5,950,681.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		23,454.00
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		438,436.00
APPROPRIATED GRANT RESERVES		267,823.00
UNAPPROPRIATED GRANT RESERVES		660,277.00
TAX SALE PREMIUMS		222,000.00
POLICE HONOR GUARD		6,931.00
TREE REPLACEMENT EXPENDITURES		900.00
MUNICIPAL RELIEF FUND		42,676.00
RECREATION ACTIVITIES		213,296.00
PAGE TOTAL	14,089,967.00	9,854,830.00

(Do not crowd - add additional sheets)

Sheet 3a

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

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

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

[illegible]

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

**POST CLOSING
CE - PUBLIC ASSI
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 202**

TOTALS

(Do not crowd - add additional sheets)

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

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	19,565.00	
GRANTS RECEIVABLE RECORDED IN CURRENT FUND	(19,565.00)	
GRANT RESERVE BALANCES RECORDED IN CURRENT FUND		(928,100.00)
APPROPRIATED RESERVES		267,823.00
UNAPPROPRIATED RESERVES		660,277.00
TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	10,411.00	
DUE TO - CURRENT FUND		8,004.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		2,407.00
FUND TOTALS	10,411.00	10,411.00
ASSESSMENT TRUST FUND		
CASH	3,227.00	
DUE TO - CURRENT FUND		1.00
FUND BALANCE		3,226.00
FUND TOTALS	3,227.00	3,227.00
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,191,008.00	
RESERVE FOR MUNICIPAL OPEN SPACE		1,191,008.00
FUND TOTALS	1,191,008.00	1,191,008.00
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

AS AT DECEMBER 31, 2022

(Do not crowd - add additional sheets)

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

[illegible]

(Do not crowd - add additional sheets)

**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	2,622,779.00	2,622,779.00
OTHER TRUST FUNDS (continued)		
TOTALS	2,622,779.00	2,622,779.00

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2021 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2022
Street Openings	8,000.00	5,000.00	250.00	12,750.00
Affordable Housing	2,701,179.00	162,120.00	981,067.00	1,882,232.00
Community Center	(17,927.00)	122,201.00	95,831.00	8,443.00
POAA	626.00	6.00		632.00
Escrow Deposits	226,053.00	62,314.00	97,758.00	190,609.00
Police Outside Services	99,056.00	493,569.00	512,975.00	79,650.00
Snow Removal	135,396.00	141,832.00	122,042.00	155,186.00
Flexible Spending	1,847.00	13,520.00	13,334.00	2,033.00
Estate of Alan Berlin	75,558.00		75,558.00	-
Recreation - Umpire	3,355.00	8,057.00	9,244.00	2,168.00
Fire Prevention Penalties	1,109.00			1,109.00
911 Memorial Fund	650.00		650.00	-
Rent Security Deposits	1,125.00			1,125.00
UCC Elevator Fees	14,976.00	7,380.00	2,408.00	19,948.00
UCC Enforcement Fees	-	6,000.00		6,000.00
Police Honor Guard		8,281.00	1,632.00	6,649.00
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PAGE TOTAL	\$ 3,251,003.00	\$ 1,030,280.00	\$ 1,912,749.00	\$ 2,368,534.00

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	3,226.00							3,226.00
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Due to Current Fund	131.00			13.00			143.00	1.00
								-
								-
								-
	3,357.00	-	-	13.00	-	-	143.00	3,227.00

*Show as red figure

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	3,201,500.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	3,201,500.00
CASH	775,437.00	
DUE FROM - CRESSKILL BOARD OF EDUCATION LEASE	929,626.00	
FEDERAL AND STATE GRANTS RECEIVABLE	643,905.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	7,007,000.00	
UNFUNDED	12,639,000.00	
DUE TO -		
PAGE TOTALS	25,196,468.00	3,201,500.00

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	25,196,468.00	3,201,500.00
DUE TO - CURRENT FUND		13,540.00
BOND ANTICIPATION NOTES PAYABLE		9,589,000.00
GENERAL SERIAL BONDS		7,007,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR NJDOT GRANTS RECEIVABLE		593,905.00
RESERVE FOR CRESSKILL BOE LEASE		929,626.00
RESERVE FOR IMPROVEMENTS TO FIREHOUSE		149,727.00
RESERVE FOR DPW BUILDING		74,768.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		130,356.00
UNFUNDED		2,234,346.00
ENCUMBRANCES PAYABLE		797,320.00
RESERVE TO PAY BANS		26,295.00
CAPITAL IMPROVEMENT FUND		95,365.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		353,720.00
	25,196,468.00	25,196,468.00

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	25,330.00	12,915,230.00	9,514.00	12,931,046.00
Grant Fund				-
Trust - Animal Control		10,411.00		10,411.00
Trust - Assessment		3,227.00		3,227.00
Trust - Municipal Open Space		1,191,008.00		1,191,008.00
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	2,239.00	2,382,304.00	70.00	2,384,473.00
Trust - Arts and Culture				-
General Capital	23,047.00	752,390.00		775,437.00
Trust - Unemployment		185,046.00		185,046.00
UTILITIES:				
Swim Pool - Operating		144,070.00		144,070.00
Swim Pool - Capital	5.00	7,282.00		7,287.00
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Total	50,621.00	17,590,968.00	9,584.00	17,632,005.00

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: _____

Title: _____

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current	
NVE- Checking #1098193	8,352,036.00
NJ Cash Management Fund #117-74888-171	611,967.00
NVE- Recreation Credit Cards #XXXXX3007	2,562.00
First Commerce Bank- Money Market Acct #2010005201	3,270,020.00
Ambulance Third Party Billing- Acct #1098235	14,636.00
American Rescue Plan #1585	657,599.00
Community Development - Checking #3204	6,410.00
Animal Control	
NVE- Checking #1098243	10,411.00
Other Trust Fund	
NVE- Trust Account #8326	247,108.00
NVE- Payroll #8227	69,048.00
NVE- Affordable Housing Trust #1098300	1,882,232.00
NVE- Flexible Spending Account Plan #1098318	2,047.00
NVE- Community Center #1098359	8,443.00
NVE- Developers Escrow #2378	171,188.00
NVE- Recreation Fund #1100627	2,238.00
Assessment Trust Fund	
NVE- Checking #1098292	3,227.00
General Capital Fund	
NVE- Checking #1098250	313,751.00
NJ Cash Management- Capital #171-135941-171	438,639.00
Open Space Preservation Trust	
NJ Cash Management- Open Space #117-142794-171	463,097.00
NVE - Checking #1098276	727,911.00
PAGE TOTAL	17,254,570.00

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	17,254,570.00
Unemployment	
NVE- Checking #1098284	185,046.00
Swim Pool Operating	
NVE- Checking #1098334	143,533.00
NVE- #37614723	537.00
Swim Pool Capital	
NVE #1098342	7,282.00
TOTAL PAGE	17,590,968.00

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
Municipal Alliance on Alcohol and Drug Abuse	19,565.00					19,565.00
Body Armor Grant		1,372.00	1,372.00			-
Clean Communities Program		18,343.00	18,343.00			-
American Rescue Plan		250,000.00	250,000.00			-
Body Worn Camera Grant		32,608.00	32,608.00			-
Recycling Tonnage		15,022.00	15,022.00			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	19,565.00	317,345.00	317,345.00	-	-	19,565.00

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	19,565.00	317,345.00	317,345.00	-	-	19,565.00
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						-
						-
						-
PAGE TOTALS	19,565.00	317,345.00	317,345.00	-	-	19,565.00

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	19,565.00	317,345.00	317,345.00	-	-	19,565.00
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						-
						-
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						-
						-
TOTALS	19,565.00	317,345.00	317,345.00	-	-	19,565.00

Sheet 10
Totals

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Municipal Alliance Grant	20,885.00	1,954.00		4,536.00			18,303.00
Drunk Driving	4,928.00						4,928.00
Alcohol Rehabilitation	1,974.00						1,974.00
Clean Communities	55,809.00	21,549.00		8,808.00			68,550.00
Recycling Tonnage Grant	90,601.00	26,493.00		24,739.00			92,355.00
American Rescue Plan		250,000.00		183,937.00			66,063.00
Body Worn Camera		32,608.00		18,330.00			14,278.00
Body Armor Grant		1,372.00					1,372.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	174,197.00	333,976.00	-	240,350.00	-	-	267,823.00

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	174,197.00	333,976.00	-	240,350.00	-	-	267,823.00
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PAGE TOTALS	174,197.00	333,976.00	-	240,350.00	-	-	267,823.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	174,197.00	333,976.00	-	240,350.00	-	-	267,823.00
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PAGE TOTALS	174,197.00	333,976.00	-	240,350.00	-	-	267,823.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	174,197.00	333,976.00	-	240,350.00	-	-	267,823.00
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TOTALS	174,197.00	333,976.00	-	240,350.00	-	-	267,823.00

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Municipal Alliance				1,327.00		1,327.00
Body Armor				1,682.00		1,682.00
American Rescue Plan	453,634.00	250,000.00		453,634.00		657,268.00
						-
						-
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						-
						-
						-
TOTALS	453,634.00	250,000.00	-	456,643.00	-	660,277.00

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	5,888,753.00
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	7,207,660.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	
Levy Calendar Year 2022	XXXXXXXXXX	31,276,518.00
Paid	31,014,590.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	5,950,681.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	7,407,660.00	XXXXXXXXXX
	44,372,931.00	44,372,931.00

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.
Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	4,594.00
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	5,419,953.00
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	224,121.00
Due County for Added and Omitted Taxes	XXXXXXXXXX	24,394.00
Paid	5,649,608.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	23,454.00	XXXXXXXXXX
	5,673,062.00	5,673,062.00

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	2,316,000.00	2,316,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	2,296,280.00	2,529,232.00	232,952.00
Added by N.J.S.A. 40A:4-87 (List on 17a)	50,951.00	50,951.00	-
			-
			-
Total Miscellaneous Revenue Anticipated	2,347,231.00	2,580,183.00	232,952.00
Receipts from Delinquent Taxes	600,000.00	858,847.00	258,847.00
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	16,821,867.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	802,737.00	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	17,624,604.00	18,309,301.00	684,697.00
	22,887,835.00	24,064,331.00	1,176,496.00

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	53,757,747.00
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	31,276,518.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	5,644,074.00	xxxxxxxx
Due County for Added and Omitted Taxes	24,394.00	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	228,460.00	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,725,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	18,309,301.00	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	55,482,747.00	55,482,747.00

(Continued)

[illegible]

CFO Signature: _____

(Continued)

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	50,951.00	50,951.00	-
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		-	-
		-	-
TOTALS	50,951.00	50,951.00	-

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		22,836,884.00
2022 Budget - Added by N.J.S.A. 40A:4-87		50,951.00
Appropriated for 2022 (Budget Statement Item 9)		22,887,835.00
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		22,887,835.00
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		22,887,835.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	19,534,772.00	
Paid or Charged - Reserve for Uncollected Taxes	1,725,000.00	
Reserved	1,345,788.00	
Total Expenditures		22,605,560.00
Unexpended Balances Canceled (see footnote)		282,275.00

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	232,952.00
Delinquent Tax Collections	XXXXXXXXXX	258,847.00
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	684,697.00
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	282,275.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	552,086.00
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2021 Appropriation Reserves	XXXXXXXXXX	554,672.00
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	44,320.00
Canceled Miscellaneous Reserves		24,244.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	7,207,660.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	7,407,660.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	21,759.00	XXXXXXXXXX
Refund of PY Revenue	1,434.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,810,900.00	XXXXXXXXXX
	10,041,753.00	10,041,753.00

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxx	2,600,881.00
2.	xxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxx	2,810,900.00
4. Amount Appropriated in the 2022 Budget - Cash	2,316,000.00	xxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxx
6.		xxxxxxxxx
7. Balance - December 31, 2022	3,095,781.00	xxxxxxxxx
	5,411,781.00	5,411,781.00

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

Cash	12,931,046.00
Investments	
Sub Total	12,931,046.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	9,854,830.00
Cash Surplus	3,076,216.00
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-
Deferred Charges #	
Cash Deficit #	
Grants Receivable	19,565.00
Total Other Assets	19,565.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	3,095,781.00

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2022 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$ 54,785,052.00
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.	\$ 226,807.00
5a. Subtotal 2022 Levy	\$ 55,011,859.00
5b. Reductions Due to Tax Appeals**	\$
5c. Total 2022 Tax Levy	\$ 55,011,859.00
6. Transferred to Tax Title Liens	\$ 7,421.00
7. Transferred to Foreclosed Property	\$
8. Remitted, Abated or Canceled	\$ 56,709.00
9. Discount Allowed	\$
10. Collected in Cash: In 2021	\$ 453,725.00
In 2022*	\$ 53,241,862.00
Homestead Benefit Credit	\$ 325,410.00
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 36,750.00
Total To Line 14	\$ 54,057,747.00
11. Total Credits	\$ 54,121,877.00
12. Amount Outstanding December 31, 2022	\$ 889,982.00
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	98.26%

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ 54,057,747.00
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ 300,000.00
To Current Taxes Realized in Cash (Sheet 17)	\$ 53,757,747.00

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

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

* Include overpayments applied as part of 2022 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2022

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 54,057,747.00
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 54,057,747.00
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 55,011,859.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.27%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 54,057,747.00
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 54,057,747.00
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 55,011,859.00
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.27%

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	8,729.00
2. Senior Citizens Deductions Per Tax Billings	3,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	33,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	36,250.00
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	8,229.00	XXXXXXXXXX
	44,979.00	44,979.00

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

Line 2	3,500.00
Line 3	33,250.00
Line 4	-
Sub - Total	36,750.00
Less: Line 7	-
To Item 10, Sheet 22	36,750.00

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

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxxx	291,221.00
Taxes Pending Appeals	291,221.00	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	300,000.00
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Budget Appropriation			200,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		352,785.00	xxxxxxxxxx
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance - December 31, 2022		438,436.00	xxxxxxxxxx
Taxes Pending Appeals*	438,436.00	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022		791,221.00	791,221.00

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		1,039,863.00	XXXXXXXXXX
A. Taxes	919,715.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	120,148.00	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes			XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,039,863.00
8. Totals		1,039,863.00	1,039,863.00
9. Balance Brought Down		1,039,863.00	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	858,847.00
A. Taxes	858,847.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		7,421.00	XXXXXXXXXX
13. 2022 Taxes		889,982.00	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	1,078,419.00
A. Taxes	950,850.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	127,569.00	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,937,266.00	1,937,266.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 82.59%
17. Item No.14 multiplied by percentage shown above is 890,666.25 and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	38,600.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	38,600.00
	38,600.00	38,600.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	<u>Amount</u> <u>Dec. 31, 2021</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2022</u> <u>Budget</u>	<u>Amount</u> <u>Resulting from</u> <u>2022</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2022</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
TOTAL DEFERRED CHARGES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

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

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

Chief Financial Officer

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

Sheet 30

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

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2023 DEBT SERVICE FOR BONDS

GENERAL CAPITAL BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	8,382,000.00	
Issued	xxxxxxxxxx		
Paid	1,375,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	7,007,000.00	xxxxxxxxxx	
	8,382,000.00	8,382,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 1,385,000.00
2023 Interest on Bonds*		\$ 188,261.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			
			\$ 188,261.00

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

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

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF BONDS ISSUED DURING 2022

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

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Ord. #18-05-1517 - Various Improve. & Equip.	1,121,000.00	10/15/2019	1,018,416.00	07/13/23	4.5000%		34,244.00	07/13/23
Ord. #18-18-1530 / 19-03-1535 / 19-19-1550 - Various Improve. to Merritt Field (formerly Margie Ave. Athletic Field)	1,567,500.00	10/15/2019	1,632,198.00	07/13/23	4.5000%		54,883.00	07/13/23
Ord. #18-20-1532 - Allen Street Parking Facility Improvements	1,311,000.00	10/15/2019	1,242,000.00	07/13/23	4.5000%		41,763.00	07/13/23
Ord. #19-04-1536 - Piermont Road, Section 3	80,250.00	10/15/2019	47,054.00	07/13/23	4.5000%		1,582.00	07/13/23
Ord. #19-07-1539 - Various Improve. & Equip.	1,230,250.00	10/15/2019	1,160,110.00	07/13/23	4.5000%	300,000.00	39,009.00	07/13/23
Ord. #19-15-1546 - Margie Ave Road Imp.	432,500.00	10/15/2020	432,500.00	07/13/23	4.5000%		14,543.00	07/13/23
Ord. #19-18-1549 - DPW Fueling Station Imp.	210,647.00	10/15/2020	210,647.00	07/13/23	4.5000%		7,083.00	07/13/23
Ord. #20-02-1552 - Various Road Improvements	1,553,250.00	10/15/2020	1,553,250.00	07/13/23	4.5000%		52,228.00	07/13/23
Ord. #20-10-1560 - Various Improve. & Equip.	753,825.00	10/15/2020	753,825.00	07/13/23	4.5000%		25,347.00	07/13/23
Ord. #21-27-1577/1581 - Renovations to Municipal Building	204,250.00	10/14/2021	204,250.00	7/13/2023	4.5000%		6,868.00	07/13/23
Page Totals	8,464,472.00		8,254,250.00			300,000.00	277,550.00	

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	8,464,472.00		8,254,250.00			300,000.00	277,550.00	
Ord. #21-29-1579 Public Improvements								
and Equipment	1,334,750.00	10/14/2021	1,334,750.00	07/13/23	4.5000%		44,881.00	07/13/23
PAGE TOTALS	9,799,222.00		9,589,000.00			300,000.00	322,431.00	

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	9,799,222.00		9,589,000.00			300,000.00	322,431.00	
PAGE TOTALS	9,799,222.00		9,589,000.00			300,000.00	322,431.00	

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Ord. #17-06-1500 - Various Improve. & Equip.	129,174.00						129,174.00	
Ord. #18-05-1517 - Various Improve. & Equip.		164,355.00			30,455.00			133,900.00
Ord. #18-18-1530 / 19-03-1535 / 19-19-1550 - Various Improve. to Merritt Field (formerly Margie Ave. Athletic Field)		106,811.00			2,615.00			104,196.00
Ord. #18-20-1532 - Allen Street Parking Facility Improvements		137,754.00			12,471.00			125,283.00
Ord. #19-04-1536 - Piermont Road, Section 3		11,200.00			798.00			10,402.00
Ord. #19-07-1539 - Various Improve. & Equip.		287,031.00			11,236.00			275,795.00
Ord. #19-15-1546 - Margie Ave. Road Improve.		221,441.00			23,793.00			197,648.00
Ord. #19-18-1549 - DPW Fueling Station Imp.		32,374.00			797.00			31,577.00
Ord. #20-02-1552 - Various Road Improvements		329,509.00			34,617.00			294,892.00
Ord. #20-10-1560 - Various Improvements & Equip.		103,634.00		10,634.00		-		114,268.00
Ord. #21-21-1571/22-09-1591 Various Public Improvements		637,257.00	100,000.00		641,354.00			95,903.00
Ord. #21-27-1577/1581 Renovations to Municipal Building		76,379.00			32,032.00			44,347.00
Ord. #21-29-1579 Public Improvements and Equipment		63,083.00			7,487.00			55,596.00
Ord. #16-08-1487 - Various Improvments & Equip				1,182.00		-	1,182.00	
Page Total	129,174.00	2,170,828.00	100,000.00	11,816.00	797,655.00	-	130,356.00	1,483,807.00

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	129,174.00	2,170,828.00	100,000.00	11,816.00	797,655.00	-	130,356.00	1,483,807.00
Ord. #22-06-1588 Various Public Improvements			700,000.00		558,538.00			141,462.00
Ord. #22-07-1589 2022 Road Improvement Program			1,200,000.00		590,923.00			609,077.00
PAGE TOTALS	129,174.00	2,170,828.00	2,000,000.00	11,816.00	1,947,116.00	-	130,356.00	2,234,346.00

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	129,174.00	2,170,828.00	2,000,000.00	11,816.00	1,947,116.00	-	130,356.00	2,234,346.00
PAGE TOTALS	129,174.00	2,170,828.00	2,000,000.00	11,816.00	1,947,116.00	-	130,356.00	2,234,346.00

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	129,174.00	2,170,828.00	2,000,000.00	11,816.00	1,947,116.00	-	130,356.00	2,234,346.00
GRAND TOTALS	129,174.00	2,170,828.00	2,000,000.00	11,816.00	1,947,116.00	-	130,356.00	2,234,346.00

Sheet 35 Totals

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

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord. 22-09-1591 - Var Public Imp.	100,000.00	95,000.00	5,000.00	
Ord. 22-06-1588 - Various Public Improvments	700,000.00	593,750.00	31,250.00	75,000.00
Ord. 22-07-1589 - 2022 Road Imp	1,200,000.00	1,140,000.00	60,000.00	
Total	2,000,000.00	1,828,750.00	96,250.00	75,000.00

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

GENERAL CAPITAL FUND

**STATEMENT OF CAPITAL SURPLUS
YEAR - 2022**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	412,870.00
Premium on Sale of Bonds	xxxxxxxxx	40,850.00
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2022 Budget Revenue	100,000.00	xxxxxxxxx
Balance - December 31, 2022	353,720.00	xxxxxxxxx
	453,720.00	453,720.00

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 | \$ | <u>55,011,859.00</u> |
| 2. Amount of Item 1 Collected in 2022 (*) | \$ | <u>54,057,747.00</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>38,508,301.30</u> |

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

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

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

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

Answer YES or NO NO

D.

- | | | | |
|--|---------|----|---|
| 1. Cash Deficit 2021 | | \$ | <u>NONE</u> |
| 2. 4% of 2021 Tax Levy for all purposes: | Levy -- | \$ | <u>53,489,685.00</u> = \$ <u>2,139,587.40</u> |
| 3. Cash Deficit 2022 | | \$ | <u>NONE</u> |
| 4. 4% of 2022 Tax Levy for all purposes: | Levy -- | \$ | <u>55,011,859.00</u> = \$ <u>2,200,474.36</u> |

E.

- | | <u>Unpaid</u> | <u>2021</u> | <u>2022</u> | <u>Total</u> |
|---|---------------|-----------------------------|--------------------------------|------------------------|
| 1. State Taxes | \$ | <u> </u> | \$ <u> </u> | \$ <u>-</u> |
| 2. County Taxes | \$ | <u> </u> | \$ <u>23,454.00</u> | \$ <u>23,454.00</u> |
| 3. Amounts due Special Districts | \$ | <u> </u> | \$ <u>-</u> | \$ <u>-</u> |
| 4. Amount due School Districts for School Tax | \$ | <u> </u> | \$ <u>5,950,681.00</u> | \$ <u>5,950,681.00</u> |

UTILITIES ONLY

Note:

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

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

**POST CLOSING
TRIAL BALANCE - SWIM POOL 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	144,070.00	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Budget Emergency - Salaries and Wages	20,000.00	
Overexpenditure	45,066.00	
Expenditure without Appropriation	14,170.00	
Cash Liabilities:		
Appropriation Reserves		21,092.00
Encumbrances Payable		7,600.00
Accrued Interest on Bonds and Notes		-
Due to - Swim Pool Utility Capital		9,934.00
Reserve for Swim and Dive Team		10,671.00
Subtotal - Cash Liabilities		49,297.00 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		174,009.00
Total	223,306.00	223,306.00

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	63,059.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	63,059.00
CASH	7,287.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	781,973.00	
AUTHORIZED AND UNCOMPLETED	143,059.00	
DUE FROM SWIM POOL UTILITY OPERATING	9,934.00	
PAGE TOTALS	1,005,312.00	63,059.00

Sheet 41a

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

POST CLOSING
TRIAL BALANCE - SWIM POOL 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	1,005,312.00	63,059.00
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		4,759.00
UNFUNDED		63,059.00
RESERVE FOR AMORTIZATION		845,973.00
RESERVE FOR DEFERRED AMORTIZATION		16,000.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		8,800.00
CAPITAL FUND BALANCE		3,662.00
TOTALS	1,005,312.00	1,005,312.00

(Do not crowd - add additional sheets)

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

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

AS AT DECEMBER 31, 2022[illegible]

(Do not crowd - add additional sheets)

**ANALYSIS OF SWIM POOL UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGDED TO LIABILITIES AND SURPLUS**

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

*Show as red figure

SCHEDULE OF SWIM POOL 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			-
Membership Fees	264,000.00	296,145.00	32,145.00
Snack Bar	32,000.00	60,812.00	28,812.00
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	296,000.00	356,957.00	60,957.00
Deficit (General Budget) **	45,066.00	45,066.00	-
	341,066.00	402,023.00	60,957.00

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	341,066.00
Added by N.J.S.A. 40A:4-87	
Emergency	20,000.00
Total Appropriations	361,066.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	361,066.00
Deduct Expenditures:	
Paid or Charged	339,974.00
Reserved	21,092.00
Surplus (General Budget)**	
Total Expenditures	361,066.00
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 POOL UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	356,957.00	
Miscellaneous Revenue Not Anticipated	954.00	
2021 Appropriation Reserves Canceled in 2022	1,798.00	
Total Revenue Realized		359,709.00
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	339,974.00	
Reserved	21,092.00	
Expended Without Appropriation	14,170.00	
Cash Refund of Prior Year's Revenue		
Total Expenditures	375,236.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		375,236.00
Excess		-
Budget Appropriation - Surplus (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		15,527.00
Anticipated Revenue - Deficit (General Budget)**	45,066.00	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	(29,539.00)	

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 Pool Utility for 2021

2021 Appropriation Reserves Canceled in 2022	1,798.00	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		1,798.00

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

RESULTS OF 2022 OPERATIONS - SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	60,957.00
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	954.00
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	1,798.00
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	63,709.00	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	63,709.00	63,709.00

OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	110,300.00
Excess in Results of 2022 Operations	XXXXXXXXXX	63,709.00
Amount Appropriated in the 2022 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services	-	XXXXXXXXXX
Balance - December 31, 2022	174,009.00	XXXXXXXXXX
	174,009.00	174,009.00

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

Cash		144,070.00
Investments		
Interfund Accounts Receivable		
Subtotal		144,070.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		49,297.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		94,773.00
Other Assets Pledged to Surplus:*		
Deferred Charges #	79,236.00	
Operating Deficit #		
Total Other Assets		79,236.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		174,009.00

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

SCHEDULE OF SWIM POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	
Increased by:			
Rents Levied		\$	
Decreased by:			
Collections	\$		
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	
Balance December 31, 2022		\$	

SCHEDULE OF SWIM POOL UTILITY LIENS

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

DEFERRED CHARGES **- MANDATORY CHARGES ONLY -** **SWIM POOL UTILITY FUND**

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

<u>Caused By</u>	<u>Amount</u> <u>Dec. 31, 2021</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2022</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>2022</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2022</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ 20,000.00	\$ 20,000.00
2. Budget Approp. - Overexpenditure	\$ 45,066.00	\$ _____	\$ _____	\$ 45,066.00
3. _____	\$ _____	\$ _____	\$ _____	\$ -
4. _____	\$ _____	\$ _____	\$ _____	\$ -
5. _____	\$ _____	\$ _____	\$ _____	\$ -
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ -
Total Operating	\$ 45,066.00	\$ -	\$ 20,000.00	\$ 65,066.00
6. _____	\$ _____	\$ _____	\$ _____	\$ -
7. _____	\$ _____	\$ _____	\$ _____	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

AND 2023 DEBT SERVICE FOR BONDS

SWIM POOL UTILITY CAPITAL BONDS

INTEREST ON BONDS - SWIM POOL UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2022

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

AND 2023 DEBT SERVICE FOR LOANS

SWIM POOL UTILITY LOAN

INTEREST ON LOANS - SWIM POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

AND 2023 DEBT SERVICE FOR LOANS

SWIM POOL UTILITY LOAN

INTEREST ON LOANS - SWIM POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR SWIM POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR SWIM POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SWIM POOL UTILITY ASSESSMENT NOTES

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

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

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

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,759.00	63,059.00	-	-	-	-	4,759.00	63,059.00
PAGE TOTALS	4,759.00	63,059.00	-	-	-	-	4,759.00	63,059.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,759.00	63,059.00	-	-	-	-	4,759.00	63,059.00
PAGE TOTALS	4,759.00	63,059.00	-	-	-	-	4,759.00	63,059.00

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

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	8,800.00
Received from 2022 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	8,800.00	XXXXXXXXXX
	8,800.00	8,800.00

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

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

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	3,662.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	3,662.00	xxxxxxxxx
	3,662.00	3,662.00