

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 60,804
 NET VALUATION TAXABLE 2022 9,512,376,444
 MUNICODE 1217

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

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

 TOWNSHIP of **PISCATAWAY**, County of **MIDDLESEX**

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 vkhurana@piscatawaynj.org
 Title **CHIEF FINANCIAL OFFICER**

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, **VANDANA KHURANA**, am the Chief Financial Officer, License # **N-695**, of the **TOWNSHIP** of **PISCATAWAY**, County of **MIDDLESEX** 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 vkhurana@piscatawaynj.org
 Title CHIEF FINANCIAL OFFICER
 Address 455 Hoes Lane, Piscataway, NJ 08854
 Phone Number 732.562.2316
 Fax Number 732562.8455

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

NO ENTRY

(Registered Municipal Accountant)

(Firm Name)

(Address)

Certified by me

(Address)

this _____ day _____, 2023

(Phone Number)

(Fax Number)

Sheet 1a

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:

TOWNSHIP OF PISCATAWAY

Chief Financial Officer:

VANDANA KHURANA

Signature:

vkhurana@piscatawaynj.org

Certificate #:

N-695

Date:

31-Jan-23

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:

TOWNSHIP OF PISCATAWAY

Chief Financial Officer:

Signature:

Certificate #:

Date:

Sheet 1b

22-6002216

Fed I.D. #

TOWNSHIP OF PISCATAWAY

Municipality

MIDDLESEX

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>17,241.43</u>	\$ <u>785,261.95</u>	\$ <u>363,427.30</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.

vkurana@piscatawaynj.org
Signature of Chief Financial Officer

1/31/2023
Date

Sheet 1c

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of PISCATAWAY, County of MIDDLESEX 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 \$ 9,512,375,444.00

Istephens@piscatawaynj.org

SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF PISCATAWAY
MUNICIPALITY

MIDDLESEX
COUNTY

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	56,480,186.14	-
APPROPRIATION RESERVES		7,369,333.94
ENCUMBRANCES PAYABLE		
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		1,351,409.69
PREPAID PILOT		149,963.60
DUE TO STATE:		
MARRIAGE LICENCE		825.00
DCA TRAINING FEES		51,900.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		9,984,815.10
DUE COUNTY - PILOT		141,029.73
MUNICIPAL RESERVE FUND		305,606.22
RESERVE LIBRARY STATE AID		68,387.12
RESERVE SALE OF MUNICIPAL ASSETS		113,618.30
RESERVE FOR PCTV		42,724.05
ACCOUNTS PAYABLE		3,371,044.70

PAGE TOTAL	56,480,186.14	22,950,657.45

(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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	56,480,186.14	22,950,657.45
SUBTOTAL	56,480,186.14	22,950,657.45 "C"
RESERVE FOR RECEIVABLES		4,646,217.89
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		24,641,372.35
TOTALS	56,480,186.14	52,238,247.69

TOTALS	18,411.35	18,411.35

(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	293,298.07	
GRANTS RECEIVABLE	1,057,023.90	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		698,458.82
	-	
APPROPRIATED RESERVES		636,294.58
UNAPPROPRIATED RESERVES		15,568.57
TOTALS	1,350,321.97	1,350,321.97

(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	30,715.03	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		30,715.03
FUND TOTALS	30,715.03	30,715.03
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	

FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(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
CDBG TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR CDBG		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	8,813,817.99	
OTHER TRUST RESERVES		8,054,812.75
PERFORMANCE BOND OVER \$10,000.00		758,500.08
INTERFUND CURRENT		505.16

OTHER TRUST FUNDS PAGE TOTAL	8,813,817.99	8,813,817.99

(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	8,813,817.99	8,813,817.99
OTHER TRUST FUNDS (continued)		
UNEMPLOYMENT TRUST FUND:		
CASH	715,213.80	
RESERVES: UNEMPLOYMENT TRUST FUND		715,213.80
COUNTY FORFEITURE TRUST FUND:		
CASH	75,614.41	
RESERVE: COUNTY FORFEITURE		75,448.41
RESERVE: SEIZED FUNDS		166.00
FEDERAL FORFEITURE TRUST FUND:		
CASH	12,762.71	
RESERVE FOR FEDERAL FORFEITURE		12,762.71
RECREATION TRUST FUND:		
CASH	22,831.12	
RESERVE FOR RECREATION TRUST		22,831.12
PAYROLL TRUST FUND:		
CASH	216,301.47	
RESERVE: PAYROLL 3RD PARTY LIABILITIES		198,457.18
RESERVE: PAYROLL CAFETERIA		17,844.29
AFFORDABLE HOUSING TRUST FUNDS:		
CASH	8,940,888.00	
RESERVE: AFFORDABLE HOUSING TRUST FUND		8,940,888.00

DEVELOPERS ESCROW TRUST FUND:		
CASH	7,403,646.19	
RESERVES: DEVELOPER'S ESCROW TRUST		7,403,646.19
TOTALS	26,201,075.69	26,201,075.69

(Do not crowd - add additional sheets)

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PAGE TOTAL	\$	<u>7,622,608.70</u>	\$	<u>6,347,797.05</u>	\$	<u>5,915,593.00</u>	\$	<u>8,054,812.75</u>

Sheet 6b

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
PREVIOUS PAGE TOTAL	7,622,608.70	6,347,797.05	5,915,593.00	8,054,812.75
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PAGE TOTAL	\$ 7,622,608.70	\$ 6,347,797.05	\$ 5,915,593.00	\$ 8,054,812.75

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								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
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								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	
CASH	619,953.84	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	77,760,000.00	
UNFUNDED	50,495,290.56	
DUE TO - Sewer Capital fund		3,500,000.00
PAGE TOTALS	128,875,244.40	3,500,000.00

(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	128,875,244.40	3,500,000.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		77,760,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		12,461,195.11
UNFUNDED		16,866,475.37
RESERVE STELTON LANDSCAPE		20,250.00
ENCUMBRANCES PAYABLE		16,171,972.08
CONTRIBUTIONS: OFF-SITE IMPROVEMENTS		378,585.21
RESERVE TO PAY BANS		1,327,141.21

CAPITAL IMPROVEMENT FUND		262,743.32
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		126,882.10
	128,875,244.40	128,875,244.40

(Do not crowd - add additional sheets)

Sheet 8.1

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1,210,128.44	52,646,146.33	2,244,651.25	51,611,623.52
Grant Fund	28,726.67	524,679.99	260,108.59	293,298.07
Trust - Animal Control	99.00	30,641.23	25.20	30,715.03
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		9,342,567.98	528,749.99	8,813,817.99
Trust - Arts and Culture				-
General Capital		1,230,677.14	610,723.30	619,953.84
				-
<u>UTILITIES:</u>				
Senior Housing Utility: Operating		1,536,367.81	61,969.54	1,474,398.27
Senior Housing Utility: Capital		2,045,565.04	515,073.92	1,530,491.12
Sewer Utility: Operating		6,703,512.81	208,434.15	6,495,078.66
Sewer Utility: Capital		4,693,004.00	27,708.94	4,665,295.06
Recreation Utility: Operating	11,401.45	60,817.83	38,461.97	33,757.31
Recreation Utility: Capital		212,285.15	33.15	212,252.00
Trust: Affordable Housing		8,944,049.49	3,161.49	8,940,888.00
Trust: Recreation		22,831.12		22,831.12
Trust: Unemployment		725,213.80	10,000.00	715,213.80
Trust: Forfeiture County		75,614.41		75,614.41
Trust: Forefeiture Federal		12,762.71		12,762.71
Trust: Public Assistance		18,411.35		18,411.35
Trust: Payroll	34,121.36	200,480.57	18,300.46	216,301.47
Trust Developer's Escrow		8,037,705.51	634,059.32	7,403,646.19
				-
				-
				-
Total	1,284,476.92	97,063,334.27	5,161,461.27	93,186,349.92

* 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: vkhurana@piscatawaynj.org

Title: CFO

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:	
TD BANK - CLAIMS	2,807.30
TD BANK - CODE ENFORCEMENT	3,552.48
TD BANK - CURRENT	2,778,553.23
TD BANK - PUBLIC WORKS	66.96
TD BANK - FIRE PREVENETION	142.35
FIRST BANK - CHECK	102.14
TD BANK - INSPECTIONS	4,344.07
TD BANK - POLICE	23.14
UNITY BANK - CHECKING	520.18
AFFINITY BANK - MONEY MARKET	14,794,514.36
AFFINITY BANK - ELIGIBILITY	5.00
FIRST BANK - MONEY MAKRET	10,573,289.76
PROVIDENT BANK - MONEY MARKET	2,612,501.06
NEW JERSEY CASH MANAGEMENT FUND	809,814.16
PEAPACK GLADSTONE BANK - CHECKING	-
TD BANK - GENERAL INVESTMENT	8,793,805.85
UNITY BANK - MONEY MARKET	11,792,965.14
TD BANK - COLLECTOR'S	3,490.48
TD BANK - CREDIT CARD CONVENIENCE	6,933.70
TD BANK - COLLECTOR'S CREDIT CARD	468,635.25
TD BANK - PETTY CASH ACCOUNT	79.72
GRANT FUND:	
TD BANK- CHECKING	502,822.09
TD BANK- CHECKING (ARP)	21,857.90
TD BANK CHECKING: CDBG	
GENERAL CAPITAL FUND:	
TD BANK - CHECKING	1,230,677.14
SENIOR HOUSING OPERATING FUND:	
TD BANK - CHECKING	358,413.20
TD BANK - SENIOR HOUSING ESCROW	168,414.71
TD BANK - INVESTMENT	1,009,539.90
SENIOR HOUSING CAPITAL FUND:	
TD BANK - CHECKING	2,045,565.04
PAGE TOTAL	57,983,436.31

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	57,983,436.31
RECREATION UTILITY OPERATING FUNDS:	
TD BANK - CHECKING (GENERAL)	18,192.75
TD BANK - CHECKING (OPERATING)	31,223.63
TD BANK - CHECKING (PAYROLL)	10,792.10
TD BANK - CHECKING (REVENUE)	609.35
ASSESSMENT TRUST FUND:	
TD BANK CHECKING	
RECREATION UTILITY CAPITAL FUNDS:	
TD BANK - CHECKING (CAPITAL)	212,285.15
SEWER UTILITY OPERATING FUND:	
TD BANK - CHECKING	6,312,458.21
TD BANK - INVESTMENT	391,054.60
SEWER UTILITY CAPITAL FUND:	
TD BANK - CHECKING	4,693,004.00
UNEMPLOYMENT TRUST FUND:	
TD BANK CHECKING	725,213.80
OTHER TRUST FUND:	
TD BANK CHECKING	9,342,567.98
RECREATION TRUST FUND:	
TD BANK CHECKING	22,831.12
PAYROLL TRUST FUND:	
TD BANK CHECKING - MAIN	1,962.73
TD BANK CHECKING - CAFETRIA	17,844.29
TD BANK CHECKING - MAIN	180,673.55
DEVELOPER'S ESCROW TRUST FUND:	
TD BANK ESCROW	8,037,705.51
FORFEITURE - COUNTY TRUST FUND:	
TD BANK CHECKING - MAIN	75,614.41
FORFEITURE - FEDERAL TRUST FUND:	
TD BANK CHECKING - MAIN	12,762.71
AFFORDABLE HOUSING TRUST FUND:	
TD BANK CHECKING - MAIN	8,944,049.49
PUBLIC ASSISTANCE TRUST FUND:	
TD BANK CHECKING - MAIN	18,411.35
ANIMAL CONTROL TRUST FUND:	
TD BANK CHECKING - MAIN	30,641.23
TOTAL PAGE	97,063,334.27

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
CY-2017						-
NJDOT: Kossuth & Terrace	65,500.00		65,500.00			-
CY-2019						-
Municipal Alliance on Alcoholism	6,293.06		2,000.00		4,293.06	-
NJ Historic Trust Grant: Metlar's Bodine Museum	175,000.00					175,000.00
CY-2020						-
Bullet Proof Vest	11,695.02		9,316.12			2,378.90
NJ DOT: Brotherhood Street Grant	131,250.00					131,250.00
County Historic Trust Grant: Metlar's Bodine Museum	3,750.00					3,750.00
Community Development Block Grant	287,788.00		287,788.00			-
CY-2021						-
NJ DOT: Netherwood Avenue Improvement Grant	566,900.00		425,175.00			141,725.00
County Historic Preservation & capital Grant: Metlar's Bo	10,000.00					10,000.00
Piscataway Stories: Our Community	1,885.00		1,885.00			-
Municipal Alliance on Alcoholism	18,882.00		17,457.00		1,425.00	-
American Rescue Plan Act: State Library Board	25,000.00		24,988.21		11.79	0.00
SFY21 Body-Worn Camera Grant Program	2,038.00				2,038.00	-
						-
						-
PAGE TOTALS	1,305,981.08	-	834,109.33	-	7,767.85	464,103.90

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	1,305,981.08	-	834,109.33	-	7,767.85	464,103.90
CY_2022						-
Body Armor Grant		3,550.30	3,550.30			-
Recycling Tonnage Grant		130,384.79	130,384.79			-
Municipal Alliance on Alcoholism		18,882.00				18,882.00
Drunk Driving Enforcement		22,000.00	22,000.00			-
Clean Communities		103,344.74	103,344.74			-
Make-It-Click		10,500.00	10,500.00			-
Community Development Block Grant		297,005.00				297,005.00
Safe & Secure Grant		32,400.00	32,400.00			-
Distracted Driving Crackdown		10,500.00	10,500.00			-
County Arts & History Grant		4,500.00	4,500.00			-
American Rescue Plan		3,641,346.00	3,641,346.00			-
Recycling Enhancement Grant		5,000.00	5,000.00			-
NJDOT: 3rd Avenue Road Improvement		457,410.00	343,057.50			114,352.50
IMLS Save Americas Treasures		150,000.00	2,319.50			147,680.50
County Aging & Disabled Service		15,000.00				15,000.00
National Opioids Settlement Trust		11,208.95	11,208.95			-
						-
PAGE TOTALS	1,305,981.08	4,913,031.78	5,154,221.11	-	7,767.85	1,057,023.90

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled
PREVIOUS PAGE TOTALS	1,305,981.08	4,913,031.78	5,154,221.11	-	7,767.85
TOTALS	1,305,981.08	4,913,031.78	5,154,221.11	-	7,767.85

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				
CY 2018							-
Multi-Jurisdictional Task Force							-
Clean Communities Grant	4,675.87			4,675.87			-
Alcohol Education Rehab Program	2,492.80			2,492.80			-
Drunk Driving Enforcement Fund	2,970.22			2,970.22			(0.00)
CY 2019	-						-
Clean Communities Grant	98,941.83			49,485.83	(49,456.00)		-
Alcohol Education Rehab Program	1,624.74			1,357.20	(250.00)		17.54
Recycling Tonnage Grant	16,592.83			16,592.83			-
New Jersey Historic Grant: Metlar's House Museum	54,113.86				(54,113.86)		-
New Jersey Historic Grant: Metlar's House Museum - Match	162,559.73			13,220.00	(149,339.73)		0.00
CY-2020	-						-
Clean Communities Grant	83,669.67			47,663.94	(20,004.40)		16,001.33
Alcohol Education Rehab Program	4,251.05						4,251.05
Municipal Alliance on Alcoholism	4,293.06			4,293.06			(0.00)
County Historic Trust Grant: Metlar's Bodine Museum- Match	6,925.39			1,842.20	(66.55)		5,016.64
Recycling Tonnage Grant	84,786.47			84,786.47			-
Community Development Block Grant	287,788.00			287,788.00			-
							-
PAGE TOTALS	815,685.52	-	-	517,168.42	(273,230.54)	-	25,286.56

**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	815,685.52	-	-	517,168.42	(273,230.54)	-	25,286.56
CY-2021							-
Clean Communities Grant	99,446.48						99,446.48
NJ DOT: Netherwood Avenue Grant	-						-
Municipal Alliance on Alcoholism	17,765.60			17,765.60			-
Municipal Alliance on Alcoholism Match	14,332.00			14,332.00			-
County Historic Trust Grant: Metlar's Bodine Museum- Match	10,000.00				(10,000.00)		-
Recycling Tonnage Grant	125,029.22			125,029.22			-
Piscataway Stories: Our Community	6,716.43			6,716.43			-
American Library Assosication	3,500.00						3,500.00
American Rescue Grant	3,642,373.68			3,620,515.78			21,857.90
American Rescue Grant: State Library	25,000.00			25,000.00			-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	4,759,848.93	-	-	4,326,527.45	(283,230.54)	-	150,090.94

**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	4,759,848.93	-	-	4,326,527.45	(283,230.54)	-	150,090.94
CY-:Body Armor Grant			3,550.30	3,550.30			-
Clean Community Grant			103,344.74				103,344.74
Recycling tonnage Grant		130,384.79		130,384.79			-
Municipal Alliance on Alcoholism			18,882.00				18,882.00
Municipal Alliance on Alcoholism - Match			18,882.00				18,882.00
Drunk Driving Enforcement			22,000.00		(120.00)		21,880.00
Click It or Ticket			10,500.00	10,500.00			-
Community Development Block Grant			297,005.00				297,005.00
Safe and Secure Grant		32,400.00		32,400.00			-
Distracted Driving Crackdown		10,500.00		10,500.00			-
2022 Arts & History Grant			4,500.00	4,500.00			-
American Rescue Plan			3,641,346.00	3,641,346.00			-
Recycling Enhancement Grant			5,000.00	4,999.05			0.95
NJDOT: 3rd Avenue Road Improvement			457,410.00	270,212.72	(187,197.28)		0.00
IMLSGrant: Save Americas Treasures			150,000.00	2,319.50	(147,680.50)		-
IMLSGrant: Save Americas Treasures -Match			150,000.00	69,769.50	(80,230.50)		-
Aging & Disabled Grant (Library			15,000.00				15,000.00
National Opioids Settlement Trust			11,208.95				11,208.95
PAGE TOTALS	4,759,848.93	173,284.79	4,908,628.99	8,507,009.31	(698,458.82)	-	636,294.58

**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	4,759,848.93	173,284.79	4,908,628.99	8,507,009.31	(698,458.82)	-	636,294.58
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	4,759,848.93	173,284.79	4,908,628.99	8,507,009.31	(698,458.82)	-	636,294.58

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
National Opioids Settlement				10,717.47		10,717.47
Body Armor Grant				4,851.10		4,851.10
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	-	-	-	15,568.57	-	15,568.57

Sheet 12
Totals

*LOCAL DISTRICT 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	100,452,855.00
Paid	100,452,855.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	100,452,855.00	100,452,855.00

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

Must include unpaid requisitions.

-	-
---	---

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	33,003,079.57
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	2,787,696.76
Due County for Added and Omitted Taxes	XXXXXXXXXX	141,055.91
Paid	35,931,832.24	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	(0.00)	XXXXXXXXXX
	35,931,832.24	35,931,832.24

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire District 1-	1,492,571.00	XXXXXXXXXX
Fire District 2-	1,404,982.00	XXXXXXXXXX
Fire District 3-	327,189.00	XXXXXXXXXX
Fire District 4-	1,031,600.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Total 2022 Levy	XXXXXXXXXX	4,256,342.00

Paid	4,256,342.00	xxxxxxxxxx
Balance - December 31, 2022	-	xxxxxxxxxx
	4,256,342.00	4,256,342.00

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	12,000,000.00	12,000,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	13,284,566.22	15,177,954.02	1,893,387.80
Added by N.J.S.A. 40A:4-87 (List on 17a)	4,739,746.99	4,739,746.99	-
			-
			-
Total Miscellaneous Revenue Anticipated	18,024,313.21	19,917,701.01	1,893,387.80
Receipts from Delinquent Taxes	1,000,000.00	1,575,443.21	575,443.21
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	48,774,112.40	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	3,296,402.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	52,070,514.40	53,663,730.62	1,593,216.22
	83,094,827.61	87,156,874.84	4,062,047.23

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	192,489,826.91
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	100,452,855.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	35,790,776.33	xxxxxxxxxx
Due County for Added and Omitted Taxes	141,055.91	xxxxxxxxxx
Special District Taxes	4,256,342.00	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,814,932.95
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	53,663,730.62	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	194,304,759.86	194,304,759.86

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
		-	-
		-	-
BODY ARMOR GRANT	3,550.30	3,550.30	-
CLEAN COMMUNITY PROGRAM	103,344.74	103,344.74	-
MUNICIPAL ALLIANCE IN KIND	18,882.00	18,882.00	-
DRUNK DRIVING ENF	22,000.00	22,000.00	-
CLICK IT OR TICKET GRANT	10,500.00	10,500.00	-
CDBG	297,005.00	297,005.00	-
COUNTY ARTS & HISTORY GRANT	4,500.00	4,500.00	-
AMERICAN RESCUE PLAN	3,641,346.00	3,641,346.00	-
RECYCLING ENHANCEMENT GRANT	5,000.00	5,000.00	-
NJDOT 3RD AVENUE ROAD IMPROVEMENT	457,410.00	457,410.00	-
IMLS (SAVE AMERICAS TREASURERS)	150,000.00	150,000.00	-
AGING & DISABLED GRANT (LIBRARY)	15,000.00	15,000.00	-
NATIONAL OPIOIDS SETTLEMENTS	11,208.95	11,208.95	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	4,739,746.99	4,739,746.99	-

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: vkhurana@piscatawaynj.org

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
PREVIOUS PAGE TOTALS	4,739,746.99	4,739,746.99	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
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		-	-
		-	-
		-	-
TOTALS	4,739,746.99	4,739,746.99	-

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: vkhurana@piscatawaynj.org

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted	78,355,080.62
2022 Budget - Added by N.J.S.A. 40A:4-87	4,739,746.99
Appropriated for 2022 (Budget Statement Item 9)	83,094,827.61
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	83,094,827.61
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	83,094,827.61
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	73,910,560.55
Paid or Charged - Reserve for Uncollected Taxes	1,814,932.95
Reserved	7,369,333.94
Total Expenditures	83,094,827.44
Unexpended Balances Canceled (see footnote)	0.17

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	1,893,387.80
Delinquent Tax Collections	XXXXXXXXXX	575,443.21
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,593,216.22
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	0.17
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	887,904.00
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	5,372,001.42
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	787,835.18
Accounts Payable Canceled		1,667,896.29
Prior Year Senior Citizen Deduction Disallowed	6,589.03	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	-	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	505.16	XXXXXXXXXX

Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	12,770,590.10	XXXXXXXXXX
	12,777,684.29	12,777,684.29

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Abandoned Vehicles	32.00
Admin & Car Fees	381,862.55
Appeal Zoning Officers	500.00
CJIF Award (Insurance)	86,966.00
Cost of Tax Sale	9,268.97
Credit Card Convenience Fees	6,413.00
Delinquent Fees	7,200.00
DMV Inspection Fines	2,650.00
Donation In Lieu of Tax	6,000.00
Violations- Code	109,350.00
Filming Agreement	700.00
Fire Penalty	1,000.00
Fire Reports	95.00
Grants - Cancelled	13.28
Grass Coupons	4,410.00
Ground Lease Post Office	1.00
Homeowner Mail Reimburse	1,380.60
Interpretation PB	3,150.00
Local Seized Money	161.05
Lost Uniforms/Equipment	1,284.00
Maintenance Lien	36,926.97
Medical Transportation	395.00
Miscellaneous	874.15
Photo Copies	123,708.69
Pilot Admin Fee	77,166.52
Police Reports US	1,224.10
Rent-Nutrition Site	6,200.00

Returned Check Fees	4,671.00
Sale of Recyclable	13,270.84
Scrap Metal	254.28
Shut Down Electrical Ins	525.00
Special Fees (Festival Hosting)	250.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	887,904.00

Sheet 20 Totals

SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	23,870,782.25
2. 	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	12,770,590.10
4. Amount Appropriated in the 2022 Budget - Cash	12,000,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. 		xxxxxxxxxx
7. Balance - December 31, 2022	24,641,372.35	xxxxxxxxxx
	36,641,372.35	36,641,372.35

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

Cash		51,611,623.52
Investments		
		
Sub Total		51,611,623.52
Deduct Cash Liabilities Marked with "C" on Trial Balance		22,950,657.45
Cash Surplus		28,660,966.07
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	222,344.73	
Deferred Charges #		
Cash Deficit #		
		
		
		
		

Total Other Assets	222,344.73
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	28,883,310.80

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) #		\$ 192,707,618.68
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.		\$ 767,889.23
5a. Subtotal 2022 Levy	\$ 193,475,507.91	
5b. Reductions Due to Tax Appeals**	\$ (657,596.32)	
5c. Total 2022 Tax Levy		\$ 194,133,104.23
6. Transferred to Tax Title Liens		\$ 42,181.15
7. Transferred to Foreclosed Property		\$
8. Remitted, Abated or Canceled		\$ 446,634.23
9. Discount Allowed		\$
10. Collected in Cash: In 2021	\$ 2,723,106.61	
In 2022*	\$ 188,138,930.58	
Homestead Benefit Credit	\$ 1,453,379.31	
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 174,410.41	
Total To Line 14	\$ 192,489,826.91	
11. Total Credits		\$ 192,978,642.29
12. Amount Outstanding December 31, 2022		\$ 1,154,461.94
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	<u>99.15%</u>	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ 192,489,826.91
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$
To Current Taxes Realized in Cash (Sheet 17)		\$ 192,489,826.91

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

Sheet 22

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2022

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 192,489,826.91
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 192,489,826.91
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 194,133,104.23
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)	\$ 192,489,826.91
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 192,489,826.91
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 194,133,104.23
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.15%

Sheet 22a

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	232,481.84	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	178,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Deductions Allowed By Tax Collector	2,417.12	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	6,256.71
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	6,589.03
9. Received in Cash from State	XXXXXXXXXX	177,958.49
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	222,344.73
Due To State of New Jersey	-	XXXXXXXXXX
	413,148.96	413,148.96

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

Line 2	178,250.00	
Line 3	-	
Line 4	2,417.12	
Sub - Total	180,667.12	
Less: Line 7	6,256.71	
To Item 10, Sheet 22	174,410.41	

Sheet 23

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	7,574,114.40
Taxes Pending Appeals	7,574,114.40	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	2,830,000.00
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		419,299.30	XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2022		9,984,815.10	XXXXXXXXXX
Taxes Pending Appeals*	9,984,815.10	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		10,404,114.40	10,404,114.40

AMOISE@PISCATAWAYNJ.ORG

Signature of Tax Collector

T-8550

License #

3/7/2023

Date

Sheet 24

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		2,355,106.92	XXXXXXXXXX
A. Taxes	1,631,716.10	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	723,390.82	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	54,225.09
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		54,799.36	XXXXXXXXXX
5. Added Tax Title Liens		1,876.57	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 56,742.24
B. Tax Title Liens - Transfers from Taxes		(1) 56,742.24	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	2,357,557.76
8. Totals		2,468,525.09	2,468,525.09
9. Balance Brought Down		2,357,557.76	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,575,443.21
A. Taxes	1,575,443.21	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		42,181.15	XXXXXXXXXX
13. 2022 Taxes		1,154,461.94	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	1,978,757.64
A. Taxes	1,154,566.86	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	824,190.78	XXXXXXXXXX	XXXXXXXXXX
15. Totals		3,554,200.85	3,554,200.85

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No. 10 divided by Item No. 9) is 66.82%

17. Item No.14 multiplied by percentage shown above is **1,322,205.86** 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	2,592,900.00	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	2,592,900.00
	2,592,900.00	2,592,900.00

CONTRACT SALES

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

MORTGAGE SALES

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

23.		XXXXXXXXXX	
24. Balance - December 31, 2022		XXXXXXXXXX	-
		-	-

Analysis of Sale of Property: \$ _____ -
 *Total Cash Collected in 2022

Realized in 2022 Budget _____
 To Results of Operation (Sheet 19) _____ -

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

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

Sheet 29

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

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

Chief Financial Officer

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

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

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

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	85,415,000.00	
Issued	xxxxxxxxx		
Paid	7,655,000.00	xxxxxxxxx	
Outstanding - December 31, 2022	77,760,000.00	xxxxxxxxx	
	85,415,000.00	85,415,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 7,455,000.00
2023 Interest on Bonds*		\$ 2,304,425.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 2,304,425.00

LIST OF BONDS ISSUED DURING 2022

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

Total	-	-		

Sheet 31a

**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	-	-		

Sheet 31a.1

Total	-	-		

Sheet 31a.2

**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.

\$	<input type="text"/>	\$	<input type="text"/>
\$	<input type="text"/>	\$	<input type="text"/>
\$	<input type="text"/>	\$	<input type="text"/>
\$	<input type="text"/>	\$	<input type="text"/>
\$	<input type="text"/>	\$	<input type="text"/>
\$	<input type="text"/>	\$	<input type="text"/>

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**	
Page Totals	-		-			-	-	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT

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
PREVIOUS PAGE TOTALS	-		-		
PAGE TOTALS	-		-		

Sheet 33.1

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

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

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

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

NOTES)

2023 Budget Requirements		Interest Computed to (Insert Date)
For Principal	For Interest**	
-	-	
-	-	

wed in 2023 or
(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT

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
PREVIOUS PAGE TOTALS	-		-		
PAGE TOTALS	-		-		

Sheet 33
Totals

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

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

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

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

NOTES)

2023 Budget Requirements		Interest Computed to (Insert Date)
For Principal	For Interest**	
-	-	
-	-	

wed in 2023 or
 (Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOT

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
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".

SCHEDULE OF CAPITAL LEASE PROGRAM

	Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
	Total	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CA

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended
	Funded	Unfunded			
05-41 Various Capital Improvements (\$50,000 - Homelan	-	-		145,678.00	145,678.00
09-04 Various Capital Improvements	-	-		22,785.83	22,785.83
09-40 Various Capital Improvements		-		94,010.52	4,410.65
10-01 Various Capital Improvements		335,742.15		609,484.92	609,660.17
12-02 Various Road Improvements					
12-04 Various Township Roads (13-02 1/22/2013)				39,032.86	39,032.86
12-28 Various Capital Improvements	360,000.00				
13-06 Various Capital Improvements	6,880.00	513,120.00			
13-07 Various Capital Improvements (See 12-19)	254,435.53			237,639.88	288,226.38
13-26 Rehabilitation of Various Roads (Ord 15-32, 11/24	-				
13-27 Various Capital Improvements				95,439.48	95,439.48
14-21, 15 Road Rehabilitation & Improvements (Ord 15-33, 1	-			410,286.52	410,286.52
14-29 Acquisition of Various Equipment & Vehicles	26,927.52				14,851.50
15-19 Baekeland Avenue Road Improvements		49,549.72		4,369,238.69	4,418,788.41
15-34 Various Roads, Curbs, & Parking Lot Impr (Ord 16	-			34,935.70	34,935.70
16-09 Various Park Improvements				41,414.12	41,414.12
16-10 Acquisition of Various Equipments & Vehicles					
Page Total	648,243.05	898,411.87	-	6,099,946.52	6,125,509.62

Sheet 35

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

PITAL FUND)

Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded
		-
		-
	89,599.87	0.00
		335,566.90
		-
		-
	360,000.00	-
	520,000.00	-
	203,849.03	-
		-
		-
		-
	12,076.02	-
		-
		-
		-
		-
		-
		-
-	1,185,524.92	335,566.90

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	648,243.05	898,411.87	-	6,099,946.52	6,125,509.62
16-37 Various Roads, Curbs, Sidewalk Improvements				603,949.27	603,949.27
16-39 Various Park Improvements					
16-43 Various Equipment, Vehicles & Systems				239,960.71	239,960.71
17-05 Various Road Improvements				481,158.77	150,892.09
17-06 Various Capital Projects				14,665.50	14,665.50
17-24 Special Assessment: Baekeland Avenue					
17-29 Various Capital Improvements				18,303.50	18,303.50
17-31 Various Capital Improvements				4,086.50	4,086.50
18-01 Improvements to Zirkel Avenue	517,298.28			1,750.96	
18-14 Various Capital Improvements	98,191.43			1,396,100.26	1,064,435.45
18-15 Community Cultural Arts Center Project	594,853.70			462,065.67	486,946.43
18-28 Various Capital Improvements	301,398.86			71,505.22	71,505.22
18-32 Various Capital Improvements	122,452.40			979,699.88	979,699.88
19-30 Various Capital Improvements	718,384.64	2,575,300.00		1,641,753.82	2,570,251.18
19-31 Various Capital Improvements	51,404.05			318,943.32	332,644.74
20-31 Various Capital Improvements	230,030.90			752,168.76	630,368.02
20-32 Various Capital Improvements	661,777.87	1,650,000.00		1,713,919.34	1,744,573.42
20-34 Various Capital Improvements				884,765.00	884,765.00
PAGE TOTALS	3,944,035.18	5,123,711.87	-	15,684,743.00	15,922,556.53

Sheet 35.1

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

'AL FUND) (cont.)

Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded
-	1,185,524.92	335,566.90
		-
		-
		-
	330,266.68	-
		-
		-
		-
		-
519,049.24		-
	429,856.24	-
	569,972.94	-
	301,398.86	-
	122,452.40	-
		2,365,187.28
	37,702.63	-
	351,831.64	-
	631,123.79	1,650,000.00
		-
519,049.24	3,960,130.10	4,350,754.18

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPIT

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	3,944,035.18	5,123,711.87	-	15,684,743.00	15,922,556.53
21-10 Road Rehabilitation & Improvements		1,857,583.67		2,389,512.60	3,859,479.82
21-31 Various Capital Improvements		7,724,744.49		2,494,087.51	8,995,538.26
21-34 Various Capital Improvements	674,400.00			250,000.00	738,185.55
22-24 Various Capital Improvements			9,000,000.00		600.00
22-25 Various Capital Improvements			1,080,000.00		260,576.44
22-26 Various Capital Improvements			9,700,000.00		299,162.00
PAGE TOTALS	4,618,435.18	14,706,040.03	19,780,000.00	20,818,343.11	30,076,098.60

Sheet 35.2

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

AL FUND) (cont.)

Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded
519,049.24	3,960,130.10	4,350,754.18
	-	387,616.45
	-	1,223,293.74
	186,214.45	-
	7,309,589.00	1,689,811.00
	819,423.56	-
	185,838.00	9,215,000.00
519,049.24	12,461,195.11	16,866,475.37

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPIT

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	4,618,435.18	14,706,040.03	19,780,000.00	20,818,343.11	30,076,098.60
GRAND TOTALS	4,618,435.18	14,706,040.03	19,780,000.00	20,818,343.11	30,076,098.60

Sheet 35 Totals

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

AL FUND) (cont.)

Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded
519,049.24	12,461,195.11	16,866,475.37
519,049.24	12,461,195.11	16,866,475.37

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	207,743.32
Received from 2022 Budget Appropriation*	XXXXXXXXXX	1,440,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
Ordinance 2022-25	900,000.00	XXXXXXXXXX
Ordinance 2022-26	485,000.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	262,743.32	XXXXXXXXXX
	1,647,743.32	1,647,743.32

*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.

Total	19,780,000.00	10,904,811.00	1,385,000.00	7,490,189.00

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.

Sheet 37

Grand Total	19,780,000.00	10,904,811.00	1,385,000.00	7,490,189.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	4,232.86
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	519,049.24
Receipts		303,600.00
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2022 Budget Revenue	700,000.00	XXXXXXXXXX
Balance - December 31, 2022	126,882.10	XXXXXXXXXX
	826,882.10	826,882.10

Sheet 38

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>193,475,507.91</u> |
| 2. Amount of Item 1 Collected in 2022 (*) | \$ | <u>192,489,826.91</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>135,432,855.54</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> </u> |
| 2. 4% of 2021 Tax Levy for all purposes: | | |
| | Levy -- \$ <u> </u> | = \$ <u> </u> |
| 3. Cash Deficit 2022 | | \$ <u> </u> |
| 4. 4% of 2022 Tax Levy for all purposes: | | |
| | Levy -- \$ <u> </u> | = \$ <u> </u> |

E.

<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
---------------	-------------	-------------	--------------

1. State Taxes	\$		\$		\$	-
2. County Taxes	\$		\$	(0.00)	\$	(0.00)
3. Amounts due Special Districts	\$		\$	-	\$	-
4. Amount due School Districts for School Tax	\$		\$	-	\$	-

UTILITIES ONLY

Note:

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

Sheet 40

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

POST CLOSING TRIAL BALANCE - 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	6,495,078.66	
Investments		
Change fund	100.00	
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	336,917.81	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		2,233,644.04
Encumbrances Payable		437,448.62
Accrued Interest on Bonds and Notes		8,779.17
Due to -		
Prepaid Sewer Charges		39,722.48
Accounts Payable		416,522.78

Subtotal - Cash Liabilities		3,136,117.09 "C"
Reserve for Consumer Accounts and Lien Receivable		336,917.81
Fund Balance		3,359,061.57
Total	6,832,096.47	6,832,096.47

(Do not crowd - add additional sheets)

PAGE TOTALS	44,442,856.55	-

(Do not crowd - add additional sheets)

Sheet 41a

DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		435,689.97
TOTALS	44,442,856.55	44,442,856.55

(Do not crowd - add additional sheets)

Sheet 41a.1

ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Operating Budget					
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
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	5,626,633.75	5,626,633.75	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Sewer Rents	10,515,000.00	11,374,654.73	859,654.73
Sewer Connection Fees	150,000.00	544,892.50	394,892.50
Interest of Delinquences Utility Revenue	50,000.00	49,545.97	(454.03)
Utility Interest Income on Investments	6,500.00	27,477.50	20,977.50
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	16,348,133.75	17,623,204.45	1,275,070.70
Deficit (General Budget) **			-
	16,348,133.75	17,623,204.45	1,275,070.70

** 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		16,348,133.75
Added by N.J.S.A. 40A:4-87		-
Emergency		
Total Appropriations		16,348,133.75
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		16,348,133.75
Deduct Expenditures:		
Paid or Charged	14,113,050.65	
Reserved	2,233,644.04	
Surplus (General Budget)**		
Total Expenditures		16,346,694.69
Unexpended Balance Canceled (See Footnote)		1,439.06

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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	17,623,204.45	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	1,196,608.79	
Sewer Overpayment	9,036.36	
Total Revenue Realized		18,828,849.60
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	14,113,050.65	
Reserved	2,233,644.04	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	145.00	
Total Expenditures	16,346,839.69	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		16,346,839.69
Excess		2,482,009.91
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	2,482,009.91	
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	1,196,608.79	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		1,196,608.79

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	1,275,070.70
Unexpended Balances of Appropriations	XXXXXXXXXX	1,439.06
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	1,196,608.79
Sewer Overpayment		9,036.36
Deficit in Anticipated Revenues	-	XXXXXXXXXX
Sewer Refund	145.00	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	2,482,009.91	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	2,482,154.91	2,482,154.91

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	6,503,685.41
Excess in Results of 2022 Operations	XXXXXXXXXX	2,482,009.91
Amount Appropriated in the 2022 Budget - Cash	5,626,633.75	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2022	3,359,061.57	XXXXXXXXXX
	8,985,695.32	8,985,695.32

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

Cash	6,495,078.66
Investments	
Interfund Accounts Receivable	
Subtotal	6,495,078.66
Deduct Cash Liabilities Marked with "C" on Trial Balance	3,136,117.09

Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,358,961.57
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		3,358,961.57

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	<u>398,058.73</u>
Increased by:			
Rents Levied		\$	<u>11,322,550.17</u>
Decreased by:			
Collections	\$		<u>11,383,691.09</u>
Overpayments applied	\$		<u> </u>
Transfer to Liens	\$		<u> </u>
Other	\$		<u> </u>
		\$	<u>11,383,691.09</u>
Balance December 31, 2022		\$	<u><u>336,917.81</u></u>

SCHEDULE OF SEWER UTILITY LIENS

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

Balance December 31, 2022

\$ -

**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)

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

2.		\$		
3.		\$		
4.		\$		

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	-	-	-	-	-

Sheet 48a

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	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	1,490,000.00	
Issued	XXXXXXXXXX		
Paid	185,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	1,305,000.00	XXXXXXXXXX	
	1,490,000.00	1,490,000.00	
2023 Bond Maturities - Capital Bonds			\$ 185,000.00
2023 Interest on Bonds		\$ 41,237.50	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	41,237.50
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	8,779.17
Subtotal	\$	32,458.33
Add: Interest to be Accrued as of 12/31/2023	\$	5,075.00
Required Appropriation 2023	\$	37,533.33

LIST OF BONDS ISSUED DURING 2022

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

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

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

INTEREST ON LOANS - SEWER UTILITY 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

	-	-		

Sheet 49a

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	

2023 Loan Maturities		\$
2023 Interest on Loans		\$

SEWER UTILITY LOAN

	Debit	Credit	
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	

2023 Loan Maturities		\$
2023 Interest on Loans		\$

INTEREST ON LOANS - SEWER UTILITY 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

	-	-		

Sheet 49a.1

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY

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
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
TOTAL	-		-		

Sheet 50

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

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

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

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

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

INTERES
2023 Interest on Nc
Less: Interest Accru
Add: Interest to be /
Required Appropria

ASSESSMENT NOTES)

2023		Interest Computed to (Insert Date)
For Principal	For Interest	
-	-	

NOTE ON NOTES - SEWER UTILITY BUDGET	
Notes	\$ -
Accrued to 12/31/2022 (Trial Balance)	\$ -
Subtotal	\$ -
Accrued as of 12/31/2023	\$ -
Assessment for 2023	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSME

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
	-		-		

Sheet 51

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 permanent financing submitted.

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

INT NOTES

2023		Interest Computed to (Insert Date)
For Principal	For Interest **	
-	-	

written intent of

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022
Total	-

IONS SEWER UTILITY

2023 Budget Requirements

For Principal	For Interest/Fees
-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
06-05 Various Sewer Projects					
06-49 Various Sewer Improvements	832,125.56				
09-05 Various Sewer Improvements	2,804.86			39,875.00	39,875.00
11-23 Construction & Rehab Sewer Facility				28,150.89	
14-02 Various Sewer Improvements				322,297.93	150,105.30
14-23 Various Improvements Sewer Utility	297,923.89			167,656.12	349,316.66
18-27 Sewer Utility Improvements				-	
19-37 Sewer Utility Improvements	799,099.84			598,639.83	185,222.34
20-29 Sewer Utility Improvements	1,266,400.00			353,285.00	
21-35 Sewer Utility Improvements	1,042,600.11			456,799.89	252,934.53
22-23 Sewer Utility Improvements			2,500,000.00		600.00
PAGE TOTALS	4,240,954.26	-	2,500,000.00	1,966,704.66	978,053.83

Sheet 52

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

Y CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
	832,125.56	
	2,804.86	
28,150.89	-	
172,192.63	-	
6,717.74	109,545.61	
-	-	
1,068,012.64	144,504.69	
670,296.56	949,388.44	
297,765.36	948,700.11	
322,562.00	2,176,838.00	
2,565,697.82	5,163,907.27	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	4,240,954.26	-	2,500,000.00	1,966,704.66	978,053.83
PAGE TOTALS	4,240,954.26	-	2,500,000.00	1,966,704.66	978,053.83

Sheet
52.1

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

Y CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
2,565,697.82	5,163,907.27	-
2,565,697.82	5,163,907.27	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	4,240,954.26	-	2,500,000.00	1,966,704.66	978,053.83
PAGE TOTALS	4,240,954.26	-	2,500,000.00	1,966,704.66	978,053.83

Sheet
52.2

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

Y CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
2,565,697.82	5,163,907.27	-
2,565,697.82	5,163,907.27	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	4,240,954.26	-	2,500,000.00	1,966,704.66	978,053.83
PAGE TOTALS	4,240,954.26	-	2,500,000.00	1,966,704.66	978,053.83

Sheet 52.3

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

Y CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
2,565,697.82	5,163,907.27	-
2,565,697.82	5,163,907.27	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	4,240,954.26	-	2,500,000.00	1,966,704.66	978,053.83
TOTALS	4,240,954.26	-	2,500,000.00	1,966,704.66	978,053.83

Sheet
52.4

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

Y CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
2,565,697.82	5,163,907.27	-
2,565,697.82	5,163,907.27	-

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	-
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	-	XXXXXXXXXX
	-	-

SEWER 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.

SEWER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
22-05 Various Sewer Improvements	2,500,000.00			2,500,000.00
	2,500,000.00	-	-	2,500,000.00

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	435,689.97
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx

Appropriation to 2022 Budget Reserve		XXXXXXXXXX
Balance - December 31, 2022	435,689.97	XXXXXXXXXX
	435,689.97	435,689.97

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 - SENIOR HOUSING 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	1,474,398.27	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		11,015.00
Encumbrances Payable		160,845.29
Accrued Interest on Bonds and Notes		12,312.50
Due to -		
Security Deposits		162,828.61
Accounts Payable		18,445.56

Subtotal - Cash Liabilities		365,446.96 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		1,108,951.31
Total	1,474,398.27	1,474,398.27

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SENIOR HOUSING 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		xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	-
CASH	1,530,491.12	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	10,783,936.76	
AUTHORIZED AND UNCOMPLETED	5,664,764.03	

PAGE TOTALS	17,979,191.91	-

(Do not crowd - add additional sheets)

Sheet 41a

DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		494,387.22
CAPITAL FUND BALANCE		72,177.74
TOTALS	17,979,191.91	17,979,191.91

(Do not crowd - add additional sheets)

Sheet 41a.1

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

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH		

ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Operating Budget					
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
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

SCHEDULE OF SENIOR HOUSING UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	256,550.00	256,550.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rental Income	1,400,000.00	1,603,411.47	203,411.47
Interest on Investments	3,500.00	4,645.09	1,145.09
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	1,660,050.00	1,864,606.56	204,556.56
Deficit (General Budget) **			-
	1,660,050.00	1,864,606.56	204,556.56

** 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		1,660,050.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		1,660,050.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,660,050.00
Deduct Expenditures:		
Paid or Charged	1,646,972.50	
Reserved	11,015.00	
Surplus (General Budget)**		
Total Expenditures		1,657,987.50
Unexpended Balance Canceled (See Footnote)		2,062.50

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

SENIOR HOUSING UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Senior Housing 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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	1,864,606.56	
Miscellaneous Revenue Not Anticipated	12,122.50	
2021 Appropriation Reserves Canceled in 2022	56,764.03	
Total Revenue Realized		1,933,493.09
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	1,646,972.50	
Reserved	11,015.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	580.23	
Total Expenditures	1,658,567.73	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,658,567.73
Excess		274,925.36
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	274,925.36	
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 Senior Housing Utility for 2021

2021 Appropriation Reserves Canceled in 2022	56,764.03	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		56,764.03

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

RESULTS OF 2022 OPERATIONS - SENIOR HOUSING UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	204,556.56
Unexpended Balances of Appropriations	xxxxxxxxxx	2,062.50
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	12,122.50
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	56,764.03
Cash Refund of Prior Year's Revenue	580.23	
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	274,925.36	xxxxxxxxxx
	275,505.59	275,505.59

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SENIOR HOUSING UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	1,090,575.95
Excess in Results of 2022 Operations	xxxxxxxxxx	274,925.36
Amount Appropriated in the 2022 Budget - Cash	256,550.00	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2022	1,108,951.31	xxxxxxxxxx
	1,365,501.31	1,365,501.31

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

Cash	1,474,398.27
Investments	
Interfund Accounts Receivable	
Subtotal	1,474,398.27
Deduct Cash Liabilities Marked with "C" on Trial Balance	365,446.96

Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,108,951.31
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		1,108,951.31

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

SCHEDULE OF SENIOR HOUSING UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021			\$ <u> </u>
Increased by:			
Rents Levied			\$ <u>1,603,411.47</u>
Decreased by:			
Collections	\$	<u>1,603,411.47</u>	
Overpayments applied	\$	<u> </u>	
Transfer to Liens	\$	<u> </u>	
Other	\$	<u> </u>	
			\$ <u>1,603,411.47</u>
Balance December 31, 2022			\$ <u><u> -</u></u>

SCHEDULE OF SENIOR HOUSING UTILITY LIENS

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

Balance December 31, 2022

\$ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SENIOR HOUSING UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

2.		\$		
3.		\$		
4.		\$		

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	-	-	-	-	-

Sheet 48a

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
SENIOR HOUSING UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
SENIOR HOUSING UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	500,000.00	
Issued	XXXXXXXXXX		
Paid	150,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	350,000.00	XXXXXXXXXX	
	500,000.00	500,000.00	
2023 Bond Maturities - Capital Bonds			\$ 175,000.00
2023 Interest on Bonds		\$ 7,875.00	

INTEREST ON BONDS - SENIOR HOUSING UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$ 7,875.00
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 12,312.50
Subtotal	\$ (4,437.50)
Add: Interest to be Accrued as of 12/31/2023	\$ 12,312.50
Required Appropriation 2023	\$ 7,875.00

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
SENIOR HOUSING UTILITY LOAN**

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

INTEREST ON LOANS - SENIOR HOUSING 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 BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

	-	-		

Sheet 49a

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

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

INTEREST ON LOANS - SENIOR HOUSING 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 BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

	-	-		

Sheet 49a.1

DEBT SERVICE FOR SENIOR HOUSING UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR SENIOR HOUSING UTILITY NOTES (OTHER THAN UTII

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
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
2023 Interest on Notes
Less: Interest Accrued
Add: Interest to be Paid
Required Appropriation

UTILITY ASSESSMENT NOTES)

2023		Interest Computed to (Insert Date)
For Principal	For Interest	
-	-	

NOTES - SENIOR HOUSING UTILITY BUDGET	
Notes	\$ -
Accrued to 12/31/2022 (Trial Balance)	\$
Subtotal	\$ -
Accrued as of 12/31/2023	\$
Balance 2023	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SENIOR HOUSING UTILITY ASSE

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
	-		-		

Sheet 51

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 permanent financing submitted.

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

ASSET NOTES

2023		Interest Computed to (Insert Date)
For Principal	For Interest **	
-	-	

written intent of

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022
Total	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UT)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
10-14/ Senior Housing Building Improvements				15,427.63	
18-26 Senior Housing Building Improvements				161,204.38	159,386.24
20-33 Senior Housing Building Improvements	1,234,703.10			759,073.70	1,047,096.41
Total					
70000-	1,234,703.10	-	-	935,705.71	1,206,482.65

Sheet 52

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

ILITY CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
15,427.63	-	
1,818.14	0.00	
758,413.31	188,267.08	
775,659.08	188,267.08	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UT)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	1,234,703.10	-	-	935,705.71	1,206,482.65
PAGE TOTALS	1,234,703.10	-	-	935,705.71	1,206,482.65

Sheet
52.1

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

ILITY CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
775,659.08	188,267.08	-
775,659.08	188,267.08	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UT)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	1,234,703.10	-	-	935,705.71	1,206,482.65
PAGE TOTALS	1,234,703.10	-	-	935,705.71	1,206,482.65

Sheet
52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UT

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	1,234,703.10	-	-	935,705.71	1,206,482.65
PAGE TOTALS	1,234,703.10	-	-	935,705.71	1,206,482.65

Sheet
52.3

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

ILITY CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
775,659.08	188,267.08	-
775,659.08	188,267.08	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UT

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PREVIOUS PAGE TOTALS	1,234,703.10	-	-	935,705.71	1,206,482.65
TOTALS	1,234,703.10	-	-	935,705.71	1,206,482.65

Sheet 52
Totals

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

ILITY CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
775,659.08	188,267.08	-
775,659.08	188,267.08	-

SENIOR HOUSING UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	459,387.22
Received from 2023 Budget Appropriation	XXXXXXXXXX	35,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	494,387.22	XXXXXXXXXX
	494,387.22	494,387.22

SENIOR HOUSING UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

SENIOR HOUSING UTILITY CAPITAL FUND

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

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

SENIOR HOUSING UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	72,177.74
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx

Appropriation to 2023 Budget Reserve		XXXXXXXXXX
Balance - December 31, 2022	72,177.74	XXXXXXXXXX
	72,177.74	72,177.74

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 - RECREATION 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	33,757.31	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		894.84
Encumbrances Payable		32,862.47
Accrued Interest on Bonds and Notes		-
Due to -		

Subtotal - Cash Liabilities		33,757.31 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		-
Total	33,757.31	33,757.31

(Do not crowd - add additional sheets)

PAGE TOTALS	212,252.00	-

(Do not crowd - add additional sheets)

Sheet 41a

DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		212,252.00
CAPITAL FUND BALANCE		-
TOTALS	212,252.00	212,252.00

(Do not crowd - add additional sheets)

Sheet 41a.1

ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Operating Budget					
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
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

SCHEDULE OF RECREATION 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 and Programs	2,626,800.00	2,948,227.00	321,427.00
Interest Income on Investments	600.00	3,994.00	3,394.00
Deficit General Budget			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,627,400.00	2,952,221.00	324,821.00
Deficit (General Budget) **	650,000.00	650,000.00	-
	3,277,400.00	3,602,221.00	324,821.00

** 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		3,277,400.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		3,277,400.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,277,400.00
Deduct Expenditures:		
Paid or Charged	3,276,505.16	
Reserved	894.84	
Surplus (General Budget)**		
Total Expenditures		3,277,400.00
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

RECREATION UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Recreation 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)")	2,952,221.00	
Miscellaneous Revenue Not Anticipated	100.00	
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		2,952,321.00
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	3,276,505.16	
Reserved	894.84	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,277,400.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,277,400.00
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		325,079.00
Anticipated Revenue - Deficit (General Budget)**	650,000.00	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	(324,921.00)	

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 Recreation Utility for 2021

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

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

RESULTS OF 2022 OPERATIONS - RECREATION UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	324,821.00
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	100.00
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	-
Deficit in Anticipated Revenues	-	XXXXXXXXXX
	324,921.00	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
	324,921.00	324,921.00

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - RECREATION UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Excess in Results of 2022 Operations	XXXXXXXXXX	-
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	-	XXXXXXXXXX
	-	-

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

Cash	33,757.31
Investments	
Interfund Accounts Receivable	
Subtotal	33,757.31
Deduct Cash Liabilities Marked with "C" on Trial Balance	33,757.31

Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		-

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

SCHEDULE OF RECREATION UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	
Increased by:			
User Charges Levied		\$	2,948,227.00
Decreased by:			
Collections	\$	2,948,227.00	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	2,948,227.00
Balance December 31, 2022		\$	-

SCHEDULE OF RECREATION 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 -
RECREATION UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

2.		\$		
3.		\$		
4.		\$		

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	-	-	-	-	-

Sheet 48a

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
RECREATION UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
RECREATION UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Capital Bonds			\$
2023 Interest on Bonds		\$	

INTEREST ON BONDS - RECREATION 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
	-	-		

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

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

INTEREST ON LOANS - RECREATION 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 BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

	-	-		

Sheet 49a

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

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

INTEREST ON LOANS - RECREATION 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 BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

	-	-		

Sheet 49a.1

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

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR RECREATION UTILITY NOTES (OTHER THAN UTILITIES)

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
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
2023 Interest on Notes
Less: Interest Accrued
Add: Interest to be Paid
Required Appropriation

TY ASSESSMENT NOTES)

2023		Interest Computed to (Insert Date)
For Principal	For Interest	
-	-	

ON NOTES - RECREATION UTILITY BUDGET	
Notes	\$ -
Accrued to 12/31/2022 (Trial Balance)	\$
Subtotal	\$ -
Accrued as of 12/31/2023	\$
Assessment 2023	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR RECREATION UTILITY ASSES

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
	-		-		

Sheet 51

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 permanent financing submitted.

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

LEMENT NOTES

2023		Interest Computed to (Insert Date)
For Principal	For Interest **	
-	-	

written intent of

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATION

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022
Total	-

NS RECREATION UTILITY

2023 Budget Requirements	
For Principal	For Interest/Fees
-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION (UTIL)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
Total	-	-	-	-	-

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION (UTIL

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PAGE TOTALS	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION (UTIL

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PAGE TOTALS	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-

Sheet 52.2

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

ITY CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
-	-	-
-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION (UTIL

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PAGE TOTALS	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-

Sheet 52.3

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

ITY CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
-	-	-
-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION (UTIL

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended
	Funded	Unfunded			
PAGE TOTALS	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-

Sheet 52
Totals

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

ITY CAPITAL FUND)

Other	Balance - December 31, 2022	
	Funded	Unfunded
-	-	-
-	-	-

RECREATION UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Received from FALSE Budget Appropriation	XXXXXXXXXX	212,252.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	212,252.00	XXXXXXXXXX
	212,252.00	212,252.00

RECREATION UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

RECREATION UTILITY FUND

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

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

RECREATION UTILITY CAPITAL 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		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-