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

POPULATION LAST CENSUS 4,890 1,546,955,000 NET VALUATION TAXABLE 2022 MUNICODE -1349

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

<b>ANNOTATE</b>	D 40A:5-12,	AS AME	NT REQUIRED TO BE FIL NDED, COMBINED WITH BY THE DIRECTOR OF T	INFORMATIO	N REQUIRED	PRIOR TO
E	BOROUGH		of SPRING LAKE	HEIGHTS ,	County of	MONMOUTH
			DO NOT USE THESE	SPACES		
		Date	Ex	kamined By:		
	1			Prelim	ninary Check	
	2			E	xamined	
	e computed b		Sheets 31 to 34, 49 to 51 and an be supported upon deman	d by a register or Signature	CFO@SPRINGL	
			Officer, Comptroller, Auditor or	Registered Municip		
(which I have n exact copy of th are correct, tha	ot prepared) ne original on fi It no transfers h urther certify th	<del>[eliminate o</del> le with the c nave been m at this stater	ling this verified Annual Financianel and information require lerk of the governing body, that nade to or from emergency apprenent is correct insofar as I can be seen to be see	ed also included he all calculations, ex opriations and all s	xtensions and add statements conta	s Statement is an ditions ined herein
Further, I do I			THOMAS X		, am	the Chief Financial
Officer, License		)286 HTS	, of the	BOROUGH MONMOUT	·н	of and that the
SPRING LAKE HEIGHTS, County of						
Si	gnature	CFO@SPRI	NGLAKEHTS.COM			
Ti	tle	CHIEF FINAL	NCAIL OFFICER			
Ad	ddress	555 BRIGI	HTON AVENUE			
Pł	hone Number		732-449-3500			
Fa	ax Number		732-449-3535			

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

Sheet 1

#### THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **SPRING LAKE HEIGHTS** 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.

(Fax Number)

# MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

#### CERTIFICATION OF QUALIFYING MUNICIPALITY The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%; 1. All emergencies approved for the previous fiscal year did not exceed 3% of total 2. appropriations: The tax collection rate exceeded 90%; 3. 4. Total deferred charges did not equal or exceed 4% of the total tax levy; There were no "procedural deficiencies" noted by the registered municipal 5. accountant on Sheet 1a of the Annual Financial Statement; and There was **no operating deficit** for the previous fiscal year. 6. 7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years. The municipality **did not** conduct a tax levy sale the previous fiscal year and does 8. not plan to conduct one in the current year. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver. 9. The municipality has not applied for Transitional Aid for 2023. 10. The municipality did not adopt a Special Emergency ordinance for COVID-related 11. expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5. Municipality: BOROUGH OF SPRING LAKE HEIGHTS **Chief Financial Officer:** THOMAS X. SEAMAN Signature: CFO@SPRINGLAKEHTS.COM Certificate #: N-0286 Date: 2/24/2023 CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s)  of the criteria above and therefore does not qualify for local				
examination of its Budget in accordance with N.J.A.C. 5:30-7.5.				
Municipality:	BOROUGH OF SPRING LAKE HEIGHTS			
Chief Financial Officer:				
Signature:				
Certificate #:				
Date:				

	21-6001204			
	Fed I.D. #			
BORO	UGH OF SPRING LAKE HEIGHTS			
	Municipality			
	MONMOUTH County			
	·			
	Report of Fe	deral and State Fina	ncial Assistance	
		Expenditures of Awa	rds	
		Final Van Fadina	Docomboy 21, 0000	
		Fiscal Year Ending:	December 31, 2022	
	(1) Federal programs	(2)	(3)	
	Expended	State	Other Federal	
	(administered by the state)	Programs Expended	Programs Expended	
TOTAL		\$200,408.11_	\$ 141,356.00	
		Type of Audit required b	by Title 2 U.S. Code of Federal Regulation	ns
		(CFR) (Uniform Require	ements) and OMB 15-08.	
		Single Audit	,	
		Program Specific	Audit	
			ent Audit Performed in Accordance	
		With Government	Auditing Standards (Yellow Book)	
Note:			awards (financial assistance), must luring its fiscal year and the type of audit	
	required to comply with Title 2 U.S.	Code of Federal Regulation	ons (CFR) OMB 15-08. (Uniform	
	Guidance) and OMB 15-08. The sir beginning with Fiscal Year ending a	•		
	Federal Regulations (CFR) (Uniform		are defined in Title 2 c.c. code of	
(1)	Report expenditures from federal p	ass-through programs rec	eived directly from state government.	
( )	Federal pass-through funds can be	identified by the Catalog	of Federal Domestic Assistance	
	(CFDA) number reported in the Sta	te's grant/contract agreem	nents.	
(2)	·	-	om state government or indirectly from ergy Receipts tax, etc.) since there	
	are no compliance requirements.	•	ergy neceipts tax, etc.) since there	
(3)	Report expenditures from federal p	rograms received directly	from the federal government or indirectly	,
(0)	from entities other than state gover	-	nom the leading government of manestry	
	CEO@CDDINGLAVELITO COM		0/04/0000	
_	CFO@SPRINGLAKEHTS.COM Signature of Chief Financial Officer		2/24/2023 Date	

### **IMPORTANT!**

#### **READ INSTRUCTIONS**

#### **INSTRUCTIONS**

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

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

#### **CERTIFICATION**

I hereby	certify that there was n	no "utility fund" on the books	of accoun	t and there was no
utility owned a	and operated by the	BOROUGH	of	SPRING LAKE HEIGHTS
County of	MONMOUTH	during the year 2022 and	d that shee	ets 40 to 68 are unnecessary.
I have t	herefore removed from	this statement the sheets pe	rtaining o	nly to utilities.
		Name		
		Title		
(This m	ust be signed by the Ch	nief Financial Officer, Comptr	oller, Aud	itor or Registered
Municipal Acc	countant.)			
·				
NATI			DDODED	TWAS OF OCTOBER 1 2022
MU	NICIPAL CERTIFIC	CATION OF TAXABLE	PROPER	TY AS OF OCTOBER 1, 2022
C	ertification is hereby ma	ade that the Net Valuation Ta	xable of p	roperty liable to taxation for
	-	the County Board of Taxation		
	-	. 54:4-35, was in the amoun		1,813,126,700.00
with the	requirement of N.S.O.	04.4 00, was in the amoun		1,010,120,700.00
			4-	
				xassessor@springlakehts.com GNATURE OF TAX ASSESSOR
			BORO	OUGH OF SPRING LAKE HEIGHTS
				MUNICIPALITY
				MONMOUTH
				COUNTY

Sheet 2

## POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2022

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

Title of Account		Debit	Credit
CASH		4,709,120.44	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENI	OR CITIZENS	-	1,993.35
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	183,365.96		
SUBTOTAL		183,365.96	
TAX TITLE LIENS RECEIVABLE		67,441.16	
PROPERTY ACQUIRED FOR TAXES		28,900.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		21,794.24	
PROPERTY MAINTENANCE LIENS RECEIVABL	_E	7,793.84	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		5 018 415 64	1 993 35

## 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	5,018,415.64	1,993.35
APPROPRIATION RESERVES		225,803.14
ENCUMBRANCES PAYABLE		64,164.35
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		3,020.19
PREPAID TAXES		183,128.38
ACCOUNTS PAYABLE		35,380.28
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		3,269,154.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		14,366.85
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		14,818.00
DUE TO FEDERAL/STATE GRANT FUND		768.59
DUE TO WATER-SEWER UTILITY OPERATING FUND		518.57
RESERVE FOR REVALUATION		28,106.90
RESERVE FOR CODIFICATION		1,637.86
RESERVE FOR INSURANCE PROCEEDS		1,884.60
RESERVE FOR SCART		2,405.00
RESERVE FOR MUNICIPAL RELIEF FUNDS		20,830.34
PAGE TOTAL	5,018,415.64	3,867,980.40

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

AS AT DECEMBER 31, 2022

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	5,018,415.64	3,867,980.40
QUIDTOT		0.007.000.40.11
SUBTOT	AL 5,018,415.64	3,867,980.40 "0
RESERVE FOR RECEIVABLES		309,295.20
DEFERRED SCHOOL TAX	1,083,894.75	
DEFERRED SCHOOL TAX PAYABLE		1,083,894.75
FUND BALANCE		841,140.04
TOTALS	6,102,310.39	6,102,310.39
TOTALS	3,102,310.00	3,132,310.00

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

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 \* AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
TOTALS		

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

# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	159,777.36	
GRANTS RECEIVABLE	674,646.00	
DUE FROM/TO CURRENT FUND	768.59	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES  UNAPPROPRIATED RESERVES		388,466.82 446,725.13
	205 101 25	
TOTALS	835,191.95	835,191.95

# 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	3,423.83	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		3,423.83
FUND TOTALS	3,423.83	3,423.83
	5,120.00	5,5.5
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	90,078.96	
RESERVE FOR MUNICIPAL OPEN SPACE TRUST		90,078.96
FUND TOTALS	90,078.96	90,078.96
TONE TOTALO	30,070.00	30,070.30
LOSAP TRUST FUND		
CASH	-	
INVESTMENTS	441,481.34	
RESERVE FOR LOSAP		441 401 04
FUND TOTALS	441,481.34	441,481.34 441,481.34

# 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 -		
22		
FUND TOTALS	-	
ARTS AND CULTURAL TRUST FUND		
CASH		
		_
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	283,672.80	
RESERVE FOR VARIOUS TRUSTS		283,672.80
OTHER TRUST FUNDS PAGE TOTAL  (Do not growd - add ad	283,672.80	283,672.80

# 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	283,672.80	283,672.80
OTHER TRUST FUNDS (continued)		
RECREATION FUND:		
CASH	15,349.62	
RESERVE FOR RECREATION TRUST		15,349.62
LAW ENFORCEMENT TRUST:		
CASH	4,091.44	
RESERVE FOR LAW ENFORCEMENT TRUST		4,091.44
DEVELOPERS ESCROW:	00.004.50	
CASH MASTER CASH DISBURSEMENT	69,894.59	
CASH DISBURSEIVIENT	23,694.15	
RESERVE FOR ESCROW ACCOUNTS		93,588.74
UNEMPLOYMENT TRUST:		
CASH	20,406.95	
RESERVE FOR UNEMPLOYMENT	20,400.33	20,406.95
PAYROLL TRUST:		
TATROLL TROOT.		
CASH	4,850.66	
PAYROLL DEDUCTIONS PAYABLE		4,850.66
TOTALS	421,960.21	421,960.21

# 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	421,960.21	421,960.21
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add add	421,960.21	421,960.21

### SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2021

	Amount Dec. 31, 2021 per Audit			Balance as at
<u>Purpose</u>	<u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Dec. 31, 2022
Accumulated Absence Trust	243.67			243.67
Community Center - Donation Rider	945.34			945.34
Escrow Trust	39,534.47	63,821.18	52,476.35	50,879.30
Fire Penalty Trust	899.29			899.29
Kids Safe Program	57.00			57.00
Tax Sale Premium	39,100.00	-	39,100.00	
P.O.A.A.	458.01	12.00		470.01
Public Defender	25.00	2,600.00	1,000.00	1,625.00
Recycling Trust	63,040.60	6,450.15	3,243.38	66,247.37
Storm Recovery	12,187.09	12,502.07	10,244.61	14,444.55
Police Evidence	2,495.25	2,000.00		4,495.25
Third Party Employment - Police	73,837.93	312,137.24	247,124.35	138,850.82
Water/Sewer Escrow	4,050.00			4,050.00
Performance Bond	136,117.39	21,436.45	63,965.10	93,588.74
Recreation Trust	5,906.81	76,163.01	66,720.20	15,349.62
Law Enforcement	4,078.09	13.35		4,091.44
				-
				-
				-
				-
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				-
				-
				-
				-
				-
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				-
				-
				-
				-
				-
PAGE TOTAL \$	\$ 382,975.94 \$	497,135.45 \$	483,873.99 \$	396,237.40

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

Amount Dec. 31, 2021 Balance per Audit as at <u>Purpose</u> <u>Report</u> <u>Receipts</u> **Disbursements** Dec. 31, 2022 PREVIOUS PAGE TOTAL 382,975.94 497,135.45 483,873.99 396,237.40 382,975.94 \$ 483,873.99 \$ **PAGE TOTAL** \$ 497,135.45 \$ 396,237.40

## Sheet 7

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

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

<sup>\*</sup>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	699,988.92	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	699,988.92
CASH	757,020.75	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	1,019,702.63	
UNFUNDED	5,257,988.92	
DUE TO -		
PAGE TOTALS	7,734,701.22	699,988.92

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit	
PREVIOUS PAGE TOTALS	7,734,701.22	699,988.92	
		,	
BOND ANTICIPATION NOTES PAYABLE		4,558,000.00	
GENERAL SERIAL BONDS		575,000.00	
TYPE 1 SCHOOL BONDS		-	
LOANS PAYABLE		-	
CAPITAL LEASES PAYABLE		444,702.63	
		,	
RESERVE FOR CAPITAL PROJECTS		12,159.12	
HESELIVE FOLLOW HAVE THOSE OF		12,100112	
RESERVE TO PAY DEBT SERVICE		37,937.76	
		<i>3.</i> , <i>33</i>	
IMPROVEMENT AUTHORIZATIONS:			
FUNDED		24,454.11	
UNFUNDED		980,725.25	
5.11 5.12 22			
ENCUMBRANCES PAYABLE		348,412.75	
		, -	
RESERVE TO PAY BANS			
CAPITAL IMPROVEMENT FUND		3,015.63	
DOWN PAYMENTS ON IMPROVEMENTS		-	
CAPITAL FUND BALANCE		50,305.05	
	7,734,701.22	7,734,701.22	

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

	Cash		Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	15,318.45	4,971,029.55	277,227.56	4,709,120.44	
Grant Fund		160,732.36	955.00	159,777.36	
Trust - Animal Control		3,429.83	6.00	3,423.83	
Trust - Assessment				-	
Trust - Municipal Open Space		90,078.96		90,078.96	
Trust - LOSAP				-	
Trust - CDBG				-	
Trust - Other		290,612.03	6,939.23	283,672.80	
Trust - Arts and Culture		·		-	
General Capital		764,740.75	7,720.00	757,020.75	
UTILITIES:				-	
WATER-SEWER OPERATING	2,581.43	436,801.73	10,177.76	429,205.40	
WATER-SEWER CAPITAL		1,803,864.70	23,597.77	1,780,266.93	
LAW ENFORCEMENT TRUST		4,091.44		4,091.44	
RECREATION TRUST		16,303.02	953.40	15,349.62	
				<u>-</u>	
UNEMPLOYMENT TRUST		20,406.95		20,406.95	
ESCROW MASTER		69,894.79	0.20	69,894.59	
ESCROW DISBURSEMENT		23,739.04	44.89	23,694.15	
PAYROLL TRUST	143.83	16,495.44	11,788.61	4,850.66	
				<u>-</u>	
				-	
				-	
				-	
				-	
Total	18,043.71	8,672,220.59	339,410.42	8,350,853.88	

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

#### **REQUIRED CERTIFICATION**

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

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

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

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

Signature:	cfo@springlakehts.com	Title:	CFO	

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

OCEAN FIRST BANK:	
CURRENT FUND	4,971,029.55
DEVELOPERS ESCROW DISBURSEMENT	23,739.04
DEVELOPERS ESCROW MASTER	69,894.79
ANIMAL CONTROL FUND	3,429.83
GENERAL CAPITAL	764,740.75
GRANT FUND	160,732.36
LAW ENFORCEMENT TRUST	4,091.44
OPEN SPACE TRUST	90,078.96
OTHER TRUST FUND	290,612.03
PAYROLL	16,495.44
RECREATION TRUST	16,303.02
UNEMPLOYMENT TRUST	20,406.95
UTILITY CAPITAL	1,803,864.70
UTILITY OPERATING	436,801.73
OTHER FOR ERATING	400,001.70
PAGE TOTAL	8,672,220.59

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	8,672,220.59
TOTAL PAGE	8,672,220.59

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.

# Sheet 10

### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
						-
CY20 NJDOT EMERSON	200,000.00					200,000.00
CY20 CDBG	114,106.00		114,106.00			-
CY20 MONMOUTH COUNTY OPEN SPACE OCEAN RD PAR	125,000.00					125,000.00
						-
						-
RECYCLING TONNAGE GRANT						-
						-
CY22 RECYCLING TONNAGE		3,846.66	3,846.66			-
CY22 CLEAN COMMUNITIES		13,321.58	13,321.58			-
CY22 NJ BODY ARMOR		1,044.70	1,044.70			-
CY21 HAZARD DISCHARGE SITE REMEDIATION	52,073.00		52,073.00			-
CY21 GREEN ACRES TREE GRANT (ALLAIRE RD)	75,000.00					75,000.00
CY21 BODY WORN CAMERA GRANT	34,646.00					34,646.00
CY22 AMERICAN RESCUE GRANT		27,250.00	27,250.00			-
CY22 NJDOT OCEAN ROAD		240,000.00				240,000.00
						-
						-
						-
PAGE TOTALS	600,825.00	285,462.94	211,641.94	-	-	674,646.00

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

	AND STATE	OIMIT (I D I		(00110 0-)		
Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	600,825.00	285,462.94	211,641.94	-	-	674,646.00
						-
						-
						-
						-
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						-
						-
						-
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						-
						-
						-
PAGE TOTALS	600,825.00	285,462.94	211,641.94	-	-	674,646.00

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

	AND STATE	OTTAIN I	THE CERT TREE	(Colle a)		
Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	600,825.00	285,462.94	211,641.94	-	-	674,646.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
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						-
						-
						-
						-
						-
						-
						-
TOTALS	600,825.00	285,462.94	211,641.94	-	-	674,646.00

Totals

		Transferred	d from 2022				
Grant	Balance	Budget Ap	propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
							-
DRUNK DRIVING ENFORCEMENT	1,603.39			60.00			1,543.39
DISTRACTED DRIVING	6,160.00						6,160.00
DRIVE SOBER GET PULLED OVER	151.00						151.00
DRUNK DRIVING ENFORCEMENT	1,820.00			476.70			1,343.30
							-
CLEAN COMMUNITIES CY16	510.00						510.00
CY20 CLEAN COMMUNITIES	6,977.84						6,977.84
CY20 RECYCLING TONNAGE GRANT	2,462.22						2,462.22
CY20 BODY ARMOR							-
CY20 NJDOT EMERSON	190,300.00			158,115.01			32,184.99
CY20 CDBG	114,106.00			114,106.00			-
CY20 MONMOUTH COUNTY OPEN SPACE OCEAN RD PARK	125,000.00			125,000.00			-
CY20 NJDOT LAKE DRIVE							-
							-
							-
							-
							-
							-
PAGE TOTALS	449,090.45	-	-	397,757.71	-	-	51,332.74

11

Grant	Balance		d from 2022 propriations	Expended	Other	Other Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
PREVIOUS PAGE TOTALS	449,090.45	-	-	397,757.71	-	-	51,332.74
							-
CY21 RECYCLING TONNAGE	2,801.52						2,801.52
CY21 CLEAN COMMUNITIES	13,305.02						13,305.02
CY21 HAZARD DISCHARGE SITE REMEDIATION	52,073.00			40,620.45			11,452.55
CY21 GREEN ACRES TREE GRANT (ALLAIRE RD)	15,352.00			2,0 2			15,352.00
CY21 BODY WORN CAMERA GRANT	34,646.00						34,646.00
CY21 DRUNK DRIVING ENFORCEMENT	2,500.00			1,135.95			1,364.05
CY22 BODY ARMOR			1,044.70				1,044.70
CY22 RECYCLING TONNAGE GRANT			3,846.66				3,846.66
CY22 CLEAN COMMUNITIES GRANT			13,321.58				13,321.58
CY22 AMERICAN RESCUE GRANT			27,250.00	27,250.00			-
CY22 NJDOT - OCEAN ROAD			240,000.00				240,000.00
							-
							-
							_
PAGE TOTALS	569,767.99	-	285,462.94	466,764.11	-	-	388,466.82

		Transferred	d from 2022				
Grant	Balance	Budget App	propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022	Dec. 31, 2022
PREVIOUS PAGE TOTALS	569,767.99	-	285,462.94	466,764.11	-	-	388,466.82
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							_
							_
PAGE TOTALS	569,767.99	-	285,462.94	466,764.11	-	-	388,466.82

FEDERAL AND STATE GRANTS								
Grant	Balance	Transferred from 2022 Budget Appropriations		Expended Other		Cancelled	Balance	
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022	
PREVIOUS PAGE TOTALS	569,767.99	-	285,462.94	466,764.11	-	-	388,466.82	
							-	
							-	
							-	
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							-	
							-	
							-	
							-	
							-	
							_	
TOTALS	569,767.99	-	285,462.94	466,764.11	-	-	388,466.82	

Totals

Grant	Balance Jan. 1, 2022	Transferred Budget Ap Budget	d from 2022 propriations Appropriation	Received	Other	Balance Dec. 31, 2022
			By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
						-
ARPA FUNDS	236,603.27		27,250.00	236,603.27		445,956.54
						-
NJ BODY ARMOR REPLACEMENT GRANT				768.59		768.59
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	236,603.27	-	27,250.00	237,371.86	-	446,725.13

Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	xxxxxxxx
School Tax Payable #	xxxxxxxxxx	3,312,011.00
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	1,083,894.75
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	
Levy Calendar Year 2022	xxxxxxxxxx	9,521,242.00
Paid	9,564,099.00	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	3,269,154.00	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	1,083,894.75	xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	13,917,147.75	13,917,147.75

<sup>\*</sup> Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

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

### **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

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

### **REGIONAL HIGH SCHOOL TAX**

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

### **COUNTY TAXES PAYABLE**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxx	18,568.36
2022 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	3,124,074.48
County Library	xxxxxxxxxx	234,792.31
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	404,885.66
Due County for Added and Omitted Taxes	xxxxxxxxxx	14,366.85
Paid	3,782,320.81	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	14,366.85	xxxxxxxxx
	3,796,687.66	3,796,687.66

### SPECIAL DISTRICT TAXES

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

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

### STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	575,000.00	575,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	1,011,497.87	1,076,308.28	64,810.41
Added by N.J.S.A. 40A:4-87 (List on 17a)	285,462.94	285,462.94	-
			-
			-
Total Miscellaneous Revenue Anticipated	1,296,960.81	1,361,771.22	64,810.41
Receipts from Delinquent Taxes	150,000.00	193,896.11	43,896.11
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	5,944,088.13	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	5,944,088.13	6,182,398.36	238,310.23
	7,966,048.94	8,313,065.69	347,016.75

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxx	19,271,455.16
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	9,521,242.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	3,763,752.45	xxxxxxxx
Due County for Added and Omitted Taxes	14,366.85	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	154,695.50	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	365,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	6,182,398.36	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	19,636,455.16	19,636,455.16

### STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

Source	Budget	Realized	Excess or Deficit
NJDEP - Recycling Tonnage Grant	3,846.66	3,846.66	-
		-	-
NJ Body Armor Replacement	1,044.70	1,044.70	
			<u>-</u>
NJDEP - Clean Communities Program	13,321.58	13,321.58	<u>-</u>
		-	
American Rescue Plan	27,250.00	27,250.00	
		-	
NJDOT - Ocean Road	240,000.00	240,000.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	<u>-</u>
		-	<u>-</u>
		-	-
		-	-
		-	
PAGE TOTALS	285,462.94	285,462.94	-

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:	cfo@springlakehts.com	
	Sheet 17a	

### 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	285,462.94	285,462.94	-
		-	-
		-	
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		-	<u>-</u>
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		-	<u>-</u>
		-	
		-	<u>-</u>
		-	<u>-</u>
		-	<u> </u>
TOTALS	285,462.94	285,462.94	-

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:	cfo@springlakehts.com	
	Sheet 17a Totals	

#### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		7,680,586.00
2022 Budget - Added by N.J.S.A. 40A:4-87		285,462.94
Appropriated for 2022 (Budget Statement Item 9)		7,966,048.94
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		7,966,048.94
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures	7,966,048.94	
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	7,374,861.75	
Paid or Charged - Reserve for Uncollected Taxes	365,000.00	
Reserved	225,803.14	
Total Expenditures	7,965,664.89	
Unexpended Balances Canceled (see footnote)		384.05

#### **FOOTNOTES** - RE: OVEREXPENDITURES

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

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

#### **RESULTS OF 2022 OPERATIONS**

#### **CURRENT FUND**

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	64,810.41
Delinquent Tax Collections	xxxxxxxx	43,896.11
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	238,310.23
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxx	384.05
Miscellaneous Revenue Not Anticipated	xxxxxxxx	41,951.08
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxx	178,589.28
Prior Years Interfunds Returned in 2022	xxxxxxxx	,
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2022	1,083,894.75	xxxxxxxx
Balance - December 31, 2022	xxxxxxxx	1,083,894.75
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxx
Refund of Prior Year Revenue	9,796.56	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	558,144.60	xxxxxxxx
	1,651,835.91	1,651,835.91

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

PREVIOUS PAGE TOTALS  POLICE MISCELLANEOUS  GARAGE SALES  LOCAL FIRE SAFETY  COPIES  STREET OPENINGS  INSURANCE REIMBURSEMENT  OTHER MISCELLANEOUS  BID SPECS  SUNDRY	- 645.00 140.00 481.00 190.51 7,800.00 2,265.00 28,258.76
GARAGE SALES  LOCAL FIRE SAFETY  COPIES  STREET OPENINGS  INSURANCE REIMBURSEMENT  OTHER MISCELLANEOUS  BID SPECS	140.00 481.00 190.51 7,800.00 2,265.00
GARAGE SALES  LOCAL FIRE SAFETY  COPIES  STREET OPENINGS  INSURANCE REIMBURSEMENT  OTHER MISCELLANEOUS  BID SPECS	140.00 481.00 190.51 7,800.00 2,265.00
LOCAL FIRE SAFETY  COPIES  STREET OPENINGS  INSURANCE REIMBURSEMENT  OTHER MISCELLANEOUS  BID SPECS	481.00 190.51 7,800.00 2,265.00
COPIES  STREET OPENINGS  INSURANCE REIMBURSEMENT  OTHER MISCELLANEOUS  BID SPECS	190.51 7,800.00 2,265.00
STREET OPENINGS  INSURANCE REIMBURSEMENT  OTHER MISCELLANEOUS  BID SPECS	7,800.00 2,265.00
INSURANCE REIMBURSEMENT  OTHER MISCELLANEOUS  BID SPECS	2,265.00
OTHER MISCELLANEOUS BID SPECS	
BID SPECS	28,258.76
SUNDRY	600.00
CONDIN	693.30
2% ADMINISTRATIVE FEE - SENIORS/VETS	877.51
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	41,951.08

#### SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	857,995.44
2.	xxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxx	558,144.60
4. Amount Appropriated in the 2022 Budget - Cash	575,000.00	xxxxxxxx
<ol> <li>Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>	_	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	841,140.04	xxxxxxxx
	1,416,140.04	1,416,140.04

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

Cash	4,709,120.44
Investments	
Sub Total	4,709,120.44
Deduct Cash Liabilities Marked with "C" on Trial Balance	3,867,980.40
Cash Surplus	841,140.04
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*  (1) Due from State of N.J. Senior	_
Citizens and Veterans Deduction -	
Deferred Charges #	
Cash Deficit #	
Total Other Assets	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	841,140.04

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. 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)	#			\$	19,472,953.33
	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.				\$	3,394.71
5b.	Subtotal 2022 Levy Reductions Due to Tax Appeals** Total 2022 Tax Levy	\$19,476,348.04 \$			\$ <u></u>	19,476,348.04
6.	Transferred to Tax Title Liens				\$	6,508.26
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	15,018.66
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2021		\$_	188,390.50		
	In 2022*		\$_	18,840,394.61		
	Homestead Benefit Credit		\$_	198,295.39	_	
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed		\$_	44,374.66	_	
	Total To Line 14		\$_	19,271,455.16	=	
11.	Total Credits				\$	19,292,982.08
12.	Amount Outstanding December 31, 2022				\$	183,365.96
13.	Percentage of Cash Collections to Total 202 (Item 10 divided by Item 5c) is 98.94%	-				
Note	e: If municipality conducted Accelerated 1	ax Sale or Tax Levy S	ale (	check here a	nd co	mplete sheet 22a
14.	Calculation of Current Taxes Realized in Ca	sh:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$_ \$_	19,271,455.16	- <u> </u>	
	To Current Taxes Realized in Cash (Sheet 1	17)	\$_	19,271,455.16	_	
ote A:	In showing the above percentage the following s Where Item 5 shows \$1,500,000.00, and Item 10 the percentage represented by the cash collection \$1,049,977.50 divided by \$1,500,000, or 69998	) shows \$1,049,977.50, ons would be	, to			

\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to

be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

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

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

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

#### **To Calculate Underlying Tax Collection Rate for 2022**

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

#### (1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 19,271,455.16
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 19,271,455.16
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 19,476,348.04
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.95%

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 19,271,455.16
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 19,271,455.16
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 19,476,348.04
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.95%

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

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	2,492.67
2. Senior Citizens Deductions Per Tax Billings	2,500.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	41,250.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	2,000.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	1,375.34
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	43,875.34
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	-
Due To State of New Jersey	1,993.35	xxxxxxxx
	47,743.35	47,743.35

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

Line 2	2,500.00
Line 3	41,250.00
Line 4	2,000.00
Sub - Total	45,750.00
Less: Line 7	1,375.34
To Item 10, Sheet 22	44,374.66

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

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxx	20,697.95
Taxes Pending Appeals	20,697.95	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		5,879.95	XXXXXXXX
Balance - December 31, 2022		14,818.00	xxxxxxxx
Taxes Pending Appeals*	14,818.00	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022	n	20,697.95	20,697.95

mkaramu	s@springlakehts.com			
Signature of Tax Collector				
T-8383	2/24/2023			
License #	Date			

### SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		254,829.01	xxxxxxxx
A. Taxes	193,896.11	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	60,932.90	xxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
4. Added Taxes			xxxxxxxx
5. Added Tax Title Liens		xxxxxxxx	
6. Adjustment between Taxes (Other than Current Year) and	xxxxxxxx		
A. Taxes - Transfers to Tax Title Liens		xxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxx	254,829.01
8. Totals		254,829.01	254,829.01
9. Balance Brought Down		254,829.01	xxxxxxxx
10. Collected:		xxxxxxxx	193,896.11
A. Taxes	193,896.11	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxx	xxxxxxxx
11. Interest and Costs - 2022 Tax Sale			xxxxxxxx
12. 2022 Taxes Transferred to Liens	6,508.26	xxxxxxxx	
13. 2022 Taxes		183,365.96	xxxxxxxx
14. Balance - December 31, 2022		xxxxxxxx	250,807.12
A. Taxes	183,365.96	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	67,441.16	xxxxxxxx	xxxxxxxx
15. Totals		444,703.23	444,703.23

16.	Percentage of Cash Collections to Adj	<u>usted Amount C</u>	Outstanding
	(Item No. 10 divided by Item No. 9) is	76.08%	

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

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance	- January 1, 2022	28,900.00	xxxxxxxx
2. Foreclos	sed or Deeded in 2022	xxxxxxxx	xxxxxxxx
3. Ta	x Title Liens	-	xxxxxxxx
4. Ta	ixes Receivable	-	xxxxxxxx
5A.			xxxxxxxx
5B.		xxxxxxxx	
6. Ad	ljustment to Assessed Valuation		xxxxxxxx
7. Ad	ljustment to Assessed Valuation	xxxxxxxx	
8. Sales		xxxxxxxx	xxxxxxxx
9. Ca	ash *	xxxxxxxx	
10. Co	ontract	xxxxxxxx	
11. Mo	ortgage	xxxxxxxx	
12. Los	ss on Sales	xxxxxxxx	
13. Ga	ain on Sales		xxxxxxxx
14. Balance	- December 31, 2022	xxxxxxxx	28,900.00
		28,900.00	28,900.00

#### **CONTRACT SALES**

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

#### MORTGAGE SALES

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

Analysis of Sale of Property: *Total Cash Collected in 2022	\$	-
Realized in 2022 Budget		
To Results of Operation (Sheet 19	9)	-

### 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.)

Caused By	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	\$	\$	\$	_\$

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

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

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

Chief Financial Officer

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

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

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

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

Chief Financial Officer

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

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

**GENERAL CAPITAL BONDS** 

	Debit	Credit	2023 Debt Service	
Outstanding - January 1, 2022	xxxxxxxx	705,000.00		
Issued	xxxxxxxx			
Paid	130,000.00	xxxxxxxx		
Outstanding - December 31, 2022	575,000.00	xxxxxxxx		
	705,000.00	705,000.00		
2023 Bond Maturities - General Capital Bonds	2023 Bond Maturities - General Capital Bonds			
2023 Interest on Bonds*		\$ 18,600.00		
ASSESSMENT SEE	RIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	XXXXXXXX			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Bond Maturities - Assessment Bonds	\$			
2023 Interest on Bonds*				
Total "Interest on Bonds - Debt Service" (*Items)			\$ 18,600.00	

#### LIST OF BONDS ISSUED DURING 2022

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

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

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

#### LIST OF LOANS ISSUED DURING 2022

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

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

#### **LOAN**

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

#### LIST OF LOANS ISSUED DURING 2022

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

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

#### **LOAN**

			1
	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
LO	AN	1	
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	_	-	]
2023 Loan Maturities	\$		
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

#### LIST OF LOANS ISSUED DURING 2022

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

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Paid		xxxxxxxx	
			4
Outstanding - December 31, 2022	-	xxxxxxxx	
2023 Bond Maturities - Term Bonds	-	\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL S	ERIAL BONDS	1	
Outstanding - January 1, 2022	XXXXXXXX		-
Issued	XXXXXXXX		4
Paid		XXXXXXXXX	-
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	_
2023 Interest on Bonds		\$	
2023 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Ser	vice" (*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 2023 Interest

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

## Sheet 33

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2023 Budget Requirements		Interest Computed to
	Issued	lssue*	Outstanding Dec. 31, 2022	Maturity	Interest	For Principal	For Interest**	(Insert Date)
2017-03 Various Capital Improvements	636,000.00	12/28/2017	208,000.00	10/05/23	3.6500%	34,000.00	7,592.00	10/05/23
2018-04 Various Capital Improvements	1,615,000.00	10/11/2018	1,527,000.00	10/05/23	3.6500%	44,000.00	55,735.50	10/05/23
2019-05 Various Capital Improvements	950,000.00	10/9/2020	923,000.00	10/05/23	3.6500%	27,000.00	33,689.50	10/05/23
2021-08 Various Capital Improvements	950,000.00	10/5/2022	950,000.00	10/05/23	3.6500%		34,675.00	10/05/23
2022-04 Park Improvements	950,000.00	10/5/2022	950,000.00	10/05/23	3.6500%		34,675.00	10/05/23
Page Totals	5,101,000.00		4,558,000.00			105,000.00	166,367.00	

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

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

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)

<sup>\*&</sup>quot;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.

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget I	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	5,101,000.00		4,558,000.00			105,000.00	166,367.00	
_								
Sheet								
<b>4</b>								
PAGE TOTALS	5,101,000.00		4,558,000.00			105,000.00	166,367.00	

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

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

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)

<sup>\*&</sup>quot;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.

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

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget I	Requirements For Interest**	Interest Computed to (Insert Date)
PREV	IOUS PAGE TOTALS	5,101,000.00		4,558,000.00			105,000.00	166,367.00	
Sheet									
မှ ————									
	PAGE TOTALS	5,101,000.00		4,558,000.00			105,000.00	166,367.00	

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

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

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)

<sup>\*&</sup>quot;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.

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

#### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

(Do not crowd - add additional sheets)

Sheet 34

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

#### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements  For Principal For Interest/Fees			
Acquisition of Fire Truck	444,702.63	70,581.00	19,295.00		
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
_11.					
12.					
13.					
14.					
Total	444,702.63	70,581.00	19,295.00		

## Sheet 35

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
10-08 IMP TO BEVERLY AVENUE		52,004.83						52,004.83
15-10 IMP TO PARK AVENUE		6,230.03						6,230.03
09-11 HANDICAPPED IMP ALLAIRE ROAD	18,425.38						18,425.38	
17-11 VAR CAP IMP AND EQUIPMENT	6,247.63	500.00			687.00		5,560.63	500.00
09-12 PUBLIC FACILITY IMPROVEMENTS	4,010.00				3,547.10		462.90	
10-12 IMP OCEAN ROAD/ALLAIRE RD PARKS	6,203.44				6,203.44			
06-15 FIRE EQUIPMENT/VEHICLE PURCHASE	5.20						5.20	
03-17 VAR CAPITAL IMPROVEMENTS		2,841.52						2,841.52
04-18 VARIOUS CAPITAL IMPROVEMENTS		12,055.95			11,050.43			1,005.52
15-19 VARIOUS CAPITAL IMPROVEMENTS		542,417.91			184,749.06			357,668.85
08-21 VARIOUS CAPITAL IMPROVEMENTS		435,828.68			316,010.56			119,818.12
04-22 PARK IMPROVEMENTS			1,000,000.00		984,823.12			15,176.88
17-22 VARIOUS CAPITAL IMPROVEMENTS			500,000.00		74,520.50			425,479.50
Page Total	34,891.65	1,051,878.92	1,500,000.00	-	1,581,591.21	-	24,454.11	980,725.25

## heet 35.

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		ροσοσ	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	34,891.65	1,051,878.92	1,500,000.00	-	1,581,591.21	-	24,454.11	980,725.25
PAGE TOTALS	34,891.65	1,051,878.92	1,500,000.00	-	1,581,591.21	-	24,454.11	980,725.25

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2022	2022	Other	Expended	Authorizations	Balance - Decer	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		'	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	34,891.65	1,051,878.92	1,500,000.00	-	1,581,591.21	-	24,454.11	980,725.25
PAGE TOTALS	34,891.65	1,051,878.92	1,500,000.00	-	1,581,591.21	-	24,454.11	980,725.25

# neet 35 Total

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	nuary 1, 2022	2022	Other	Expended	Balance - December 31 Expended Authorizations		
not merely designate by a code number.	Funded	Unfunded	Authorizations	·	Canceled	Funded	Unfunded	
PREVIOUS PAGE TOTALS	34,891.65	1,051,878.92	1,500,000.00	-	1,581,591.21	-	24,454.11	980,725.25
GRAND TOTALS	34,891.65	1,051,878.92	1,500,000.00	-	1,581,591.21	-	24,454.11	980,725.25

#### GENERAL CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	3,015.63
Received from 2022 Budget Appropriation*	xxxxxxxx	75,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	75,000.00	xxxxxxxx
	_	xxxxxxxx
Balance - December 31, 2022	3,015.63	xxxxxxxx
	78,015.63	78,015.63

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

#### GENERAL CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Park Improvements - Ord. #2022-04	1,000,000.00	950,000.00	50,000.00	
Acquisiiton of Vehicles-Ord #2022-17	500,000.00	475,000.00	25,000.00	
Total	1,500,000.00	1,425,000.00	75,000.00	-

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

#### GENERAL CAPITAL FUND

#### STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	50,305.05
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxx
Balance - December 31, 2022	50,305.05	xxxxxxxx
	50,305.05	50,305.05

#### **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)

Α.								
	1.	Total Tax Levy for Year 2022 was				\$19,4	476,34	18.04
	2.	Amount of Item 1 Collected in 2022 (*)			\$	19,271,455.16	_	
	3.	Seventy (70) percent of Item 1				\$13,6	633,4	13.63
	(*) In	cluding prepayments and overpayments	applied.					
B.	1.	Did any maturities of bonded obligations	s or note:	s fall due du	ring the	year 2022?		
		Answer YES or NO YES						
	2.	Have payments been made for all bond December 31, 2022?	ed obliga	ations or not	es due o	n or before		
		Answer YES or NO YES	_ If ans	wer is "NO"	give deta	ails		
		NOTE: If answer to Item B1 is YES, the	nen Item	B2 must b	e answe	ered		
		the appropriation required to be include or notes exceed 25% of the total approp? Answer YES or NO						
D.	1.	Cash Deficit 2021					\$	
							Φ	
	2.	4% of 2021 Tax Levy for all purposes:	Levy	\$		=	\$	
	3.	Cash Deficit 2022					\$	
	4.	4% of 2022 Tax Levy for all purposes:	Levy	\$		_	\$	
			201,	Ψ			Ψ	
E.		<u>Unpaid</u>		<u>2021</u>		<u>2022</u>		<u>Total</u>
	1.	State Taxes \$			\$		\$	-
	2.	County Taxes \$			\$	14,366.85	\$	14,366.85
	3.	Amounts due Special Districts						
		\$			\$	-	\$	
	4.	Amount due School Districts for School	Tax					
		\$			\$	3,269,154.00	\$	3,269,154.00

Sheet 39

### **UTILITIES ONLY**

#### Note:

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

## POST CLOSING TRIAL BALANCE - WATER-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
Cook	400 776 47	
Cash	428,776.47	
Investments		
Due from - Current Fund	518.57	
Due from - Water-Sewer Capital	22,625.00	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	71,574.02	
Liens Receivable	10,873.43	
Deferred Charges (Sheet 48)		
2010.1100 Charges (Chicat 10)		
Cash Liabilities:		
Appropriation Reserves		151,240.55
Encumbrances Payable		3,817.12
Accrued Interest on Bonds and Notes		32,515.92
Due to -		
Water-Sewer Rent Overpayments		13,189.53
Subtotal - Cash Liabilities		200,763.12 "(
Reserve for Consumer Accounts and Lien Receivable		81,472.45
Fund Balance		251,156.92
Total	534,367.49	533,392.49

#### **POST CLOSING**

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
APITAL SECTION:		
est. Proceeds Bonds and Notes Authorized	2,000,000.00	xxxxxxxx
Sonds and Notes Authorized but Not Issued	xxxxxxxx	2,000,000.00
CASH	1,780,266.93	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	3,488,699.47	
AUTHORIZED AND UNCOMPLETED	7,207,125.00	
PAGE TOTALS	14,476,091.40	2,000,000.00

#### **POST CLOSING**

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

#### AS AT DECEMBER 31, 2022

#### Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	14,476,091.40	2,000,000.00
BONDS PAYABLE		-
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		3,773,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		135,552.42
UNFUNDED		3,308,941.44
CONTRACTS PAYABLE		
ENCUMBRANCES		220,878.64
DUE TO WATER-SEWER OPERATING		22,625.00
RESERVE FOR AMORTIZATION		3,635,781.25
RESERVE FOR DEFERRED AMORTIZATION		1,287,043.22
RESERVE FOR DEBT SERVICE		3,145.91
VARIOUS RESERVES		51,477.97
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		34,285.62
CAPITAL FUND BALANCE		3,359.93
TOTALO	44.470.004.40	14.470.004.40
TOTALS	14,476,091.40	14,476,091.40

## POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

#### AS AT DECEMBER 31, 2022

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

## Sheet 43

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

Title of Liability to which Cash	Audit Balance	Acceptants		EIPTS			Dishamana	Balance	
and Investments are Pledged	Dec. 31, 2021	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2022	
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
								-	
								-	
								-	
								-	
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
								-	
								-	
								-	
Other Liabilities								-	
Trust Surplus								-	
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
								-	
								-	
								-	
*Chow ac rad figure	-	-	-	-	-	-	-	-	

<sup>\*</sup>Show as red figure

## SCHEDULE OF WATER-SEWER UTILITY BUDGET - 2022

#### **BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	120,000.00	120,000.00	-
Rents	2,240,000.00	2,309,345.52	69,345.52
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXX	XXXXXXXX	XXXXXXXXX
			-
Subtotal	2,360,000.00	2,429,345.52	69,345.52
Deficit (General Budget) **			-
	2,360,000.00	2,429,345.52	69,345.52

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

#### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		2,360,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,360,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,360,000.00
Deduct Expenditures:		
Paid or Charged	2,208,759.45	
Reserved	151,240.55	
Surplus (General Budget)**		
Total Expenditures	2,360,000.00	
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

#### **WATER-SEWER UTILITY**

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

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,429,345.52	
Miscellaneous Revenue Not Anticipated	14,323.17	
2021 Appropriation Reserves Canceled in 2022	73,462.85	
Total Revenue Realized		2,517,131.54
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	2,208,759.45	
Reserved	151,240.55	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,360,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,360,000.00
Excess		157,131.54
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2022 Operation		_
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	157,131.54	
· · · · · · · · · · · · · · · · · · ·		
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	_	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	
( -   -   -   -   -   -   -   -   -   -		

#### **SECTION 2:**

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

2021 Appropriation Reserves Canceled in 2022	73,462.85	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		73,462.85

 $<sup>\</sup>ensuremath{^{**}}$  Items must be shown in same amounts on Sheet 44.

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

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	69,345.52
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	14,323.17
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	73,462.85
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	157,131.54	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	157,131.54	157,131.54

### **OPERATING SURPLUS - WATER-SEWER UTILITY**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	214,025.38
Excess in Results of 2022 Operations	xxxxxxxx	157,131.54
Amount Appropriated in the 2022 Budget - Cash	120,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	251,156.92	xxxxxxxx
	371,156.92	371,156.92

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

Cash	428,776.47
Investments	
Interfund Accounts Receivable	
Subtotal	428,776.47
Deduct Cash Liabilities Marked with "C" on Trial Balance	200,763.12
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	228,013.35
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	228,013.35

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

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

### SCHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021	\$ 63,322.74
Increased by: Rents Levied	\$2,318,571.80_
Decreased by:	
Collections	\$ 2,298,219.05
Overpayments applied	\$11,126.47_
Transfer to Liens	\$975.00
Other	\$
	\$
Balance December 31, 2022	\$
SCHEDULE OF WATER-Balance December 31, 2021	SEWER UTILITY LIENS  \$ 9,898.43
Increased by:	
Transfers from Accounts Receivable	\$ 975.00
Penalties and Costs	\$
Other	\$
Degraphed by:	\$ 975.00
Decreased by:	¢.
Collections	\$
Other	\$
	\$
Balance December 31, 2022	\$10,873.43

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

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

1.	Caused By  Emergency Authorization -	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting <u>2022</u>	Balance as at Dec. 31, 2022
		<u> </u>	\$	\$	\$
2.	9	B	\$	\$	\$ -
3.		<b></b>	\$	\$	\$ -
4.		\$	\$	\$	\$
5.		§	\$	\$	\$
	Deficit in Operations	B	\$	\$	\$
	Total Operating	· -		\$	\$
6.		B	\$	\$	\$
7.		B	\$	\$	\$
	Total Capital	· -	\$	\$	.\$

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

#### UTILITY SPECIAL EMERGENCY

=	Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCEI By 2022 Budget	D IN 2022  Canceled By Resolution	Balance Dec. 31, 2022
				Additionzed		Baaget	By Hesolution	_
•								_
								-
								-
								-
								-
S								-
Sheet								-
Ť.								-
								-
								-
								-
								-
		"						-
		Totals	-	-	-	-	-	-

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

,	Chief Financial Officer	

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

WATER-SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx	<u> </u>	
	-	-		
2023 Bond Maturities - Assessment Bonds		I	\$	
2023 Interest on Bonds		\$		
WATER-SEWER UTILITY	CAPITAL BOY	NDS		
Outstanding - January 1, 2022	xxxxxxxx		]	
Issued	xxxxxxxx		<u> </u>	
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-	1	
2023 Bond Maturities - Capital Bonds			\$	
2023 Interest on Bonds		\$	<u> </u>	
INTEREST ON BONDS -	WATER-SEWEI	R UTILITY BUD	GET	
2023 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$	1	
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	
	DS ISSUED DUI		Date of	Interest
Purpose	2023 Maturity	Amount Issued	Issue	Rate
			ļ	
	-	-	<u> </u>	<u> </u>

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

#### WATER-SEWER UTILITY LOAN

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
WATER-SEWER UT	TILITY LOAN			
Outstanding - January 1, 2022	xxxxxxxx		]	
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-	<u> </u>	
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
INTEREST ON LOANS -	WATED SEWED	O LITH ITV BLID	CET	
2023 Interest on Loans (*Items)	WAI EK-SEWER	\$ -		
Less: Interest Accrued to 12/31/2022 (Trial Balanc	e)	\$	1	
Subtotal	-,	\$ -	1	
Add: Interest to be Accrued as of 12/31/2023		\$		
Required Appropriation 2023			\$	_
LIST OF LOA	NS ISSUED DUF	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

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

#### WATER-SEWER UTILITY LOAN

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
			1	
Paid		xxxxxxxx	_	
Outstanding - December 31, 2022	-	xxxxxxxx	1	
	-	-	<u> </u>	
2023 Loan Maturities			\$	
2023 Interest on Loans		\$	1	
WATER-SEWER UT	TILITY LOAN		_	
Outstanding - January 1, 2022	xxxxxxxx		]	
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-	<u> </u>	
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
NAMED DOM: NO VICTORIO	WARD COWE			
INTEREST ON LOANS -	WATER-SEWER		GET	
2023 Interest on Loans (*Items)  Less: Interest Accrued to 12/31/2022 (Trial Balance	· · · · · · · · · · · · · · · · · · ·	\$ - \$	1	
Subtotal	e)	\$ -	1	
Add: Interest to be Accrued as of 12/31/2023		\$		
		Φ	\$	
Required Appropriation 2023			Ψ	
LIST OF LOA	NS ISSUED DUI	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of	Interest
·	<u> </u>		Issue	Rate

		Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	For Interest	Interest Computed to (Insert Date)
	1. 05	5-2018 Various Improvements	1,385,000.00	10/11/2018	1,289,000.00	10/5/2023	3.65%	69,000.00	47,048.50	10/5/2023
	2. 05	5-2018 Various Improvements	1,615,000.00	10/10/2019	1,584,000.00	10/5/2023	3.65%	31,000.00	57,816.00	10/5/2023
	3. 08	8-2020 Various Improvements	900,000.00	10/5/2022	900,000.00	10/5/2023	3.65%		32,850.00	10/5/2023
	4.									
	5.									
	6.									
2	7.									
	8.									
; <u> </u>	9.									
T	OTAL		3,900,000.00		3,773,000.00			100,000.00	137,714.50	

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

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

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

(Do not crowd - add additional sheets)

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

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

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

Title or Purpo	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	3,900,000.0	0	3,773,000.00			100,000.00	137,714.50	

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.

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.

INTEREST ON NOTES - WATER-SEWER UTILITY BUDGET								
2023 Interest on Notes	\$	137,714.50						
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	32,515.92						
Subtotal	\$	105,198.58						
Add: Interest to be Accrued as of 12/31/2023	\$	30,353.27						
Required Appropriation 2023	\$	135,551.85						

(Do not crowd - add additional sheets)

Sheet 50

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

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

## Sheet 5

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23  For Interest  **	Interest Computed to (Insert Date)
			200.01, 2022					
	-		-			-	-	

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

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

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

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

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER-SEWER UTILITY

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

## Sheet 52

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
02-06/04-11 WATER METER UPGRADES	380.00						380.00	
01-2014 VARIOUS CAPITAL IMPROVEMENTS	2,785.90						2,785.90	
03-2016 UTILITY JET VAC VEHICLE	97.00						97.00	
04-2017 VARIOUS IMPROVEMENTS	146,317.52				14,028.00		132,289.52	
05-2018 VARIOUS IMPROVEMENTS		748,476.81			193,682.40			554,794.41
08-2020 VARIOUS IMPROVEMENTS		2,889,881.60			135,734.57			2,754,147.03
2								
PAGE TOTALS	149,580.42	3,638,358.41	-	-	343,444.97	-	135,552.42	3,308,941.44

## 52.1

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations		poaca		Funded	Unfunded
PREVIOUS PAGE TOTALS	149,580.42	3,638,358.41	-	-	343,444.97	-	135,552.42	3,308,941.44
PAGE TOTALS	149,580.42	3,638,358.41	-	-	343,444.97	-	135,552.42	3,308,941.44

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Specify each authorization by purpose. Do		2022 Authorizations	Expended	Other	Balance - December 31, 2022		
not merely designate by a code number.	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	149,580.42	3,638,358.41	-	-	343,444.97	-	135,552.42	3,308,941.44
PAGE TOTALS	149,580.42	3,638,358.41	-	-	343,444.97		135,552.42	3,308,941.44

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Specify each authorization by purpose. Do		2022 Authorizations	Expended	Other	Balance - December 31, 2022		
not merely designate by a code number.	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	149,580.42	3,638,358.41	-	-	343,444.97	-	135,552.42	3,308,941.44
PAGE TOTALS	149,580.42	3,638,358.41	-	-	343,444.97		135,552.42	3,308,941.44

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022		Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	not merely designate by a code number.  Funded  Unfunded  Authorizations			<b>3</b> 6.1	Funded	Unfunded		
PREVIOUS PAGE TOTALS	149,580.42	3,638,358.41	-	-	343,444.97	-	135,552.42	3,308,941.44
TOTALS	149,580.42	3,638,358.41	-	-	343,444.97	-	135,552.42	3,308,941.44

## WATER-SEWER UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	34,285.62
Received from 2022 Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	34,285.62	xxxxxxxx
	34,285.62	34,285.62

### WATER-SEWER UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

## WATER-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
	-	-	-	-

## WATER-SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	3,359.93
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxx
Balance - December 31, 2022	3,359.93	xxxxxxxx
	3,359.93	3,359.93