ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 27,830 NET VALUATION TAXABLE 2022 7,776,681,600 MUNICODE 1802 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 BERNARDS , County of

SOMERSET

DO NOT USE THESE SPACES

	Date	Exa	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	smccarthy@bernards.org
Title	CFO

(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,		Sean McCarthy		, am the Chief Financial			
Officer, License #	N-1632	, of the	TOWNSHIP	of			
BERNA	RDS	, County of	SOMERSET	and that the			
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at							
December 31, 2022, c	ompletely in com	pliance with N.J.S.A. 40A	5-12, as amended. I also give complete	e assurance as			
to the veracity of requi	o the veracity of required information included herein, needed prior to certification by the Director of Local Government						
Services, including the	e verification of ca	sh balances as of Decem	ber 31, 2022.				

Signature	smccarthy@bernards.org
Title	CFO
Address	1 Collyer Lane
Phone Number	908-766-2510
Fax Number	908-766-5762

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 **BERNARDS** 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				
	, 2023		(Address)	
thisday	, 2023	,		
			(Phone Number)	

(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY					
1.	The outstanding indeb	tedness of the previous fiscal year is not in excess of 3.5%;			
2.	All emergencies appro appropriations;	ved for the previous fiscal year did not exceed 3% of total			
3.	The tax collection rate	exceeded 90%;			
4.	Total deferred charges	did not equal or exceed 4% of the total tax levy;			
5.	-	dural deficiencies" noted by the registered municipal a of the Annual Financial Statement; and			
6.	There was no operati i	ng deficit for the previous fiscal year.			
 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"					
10.	The municipality has n	ot applied for Transitional Aid for 2023.			
11.		ot adopt a Special Emergency ordinance for COVID-related /enue (N.J.S.A. 40A:4-53 (I) and (m)).			
above o		municipality has complied in full in meeting ALL of the alification for local examination of its Budget in accordance			
Municipality:		TOWNSHIP OF BERNARDS			
Chief Financial Officer:		Sean McCarthy			
Signature:		smccarthy@bernards.org			
Certific	ate #:	N-1632			
		3/2/2023			

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:	TOWNSHIP OF BERNARDS			
Chief Financial Officer:				
Signature: Certificate #:				

22-6001652

Fed I.D. #

TOWNSHIP OF BERNARDS

Municipality

SOMERSET

County

Report of Federal and State Financial Assistance Expenditures of Awards

		Fiscal Year Ending:	December 31, 2022
	(1) Federal programs	(2)	(3)
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$\$\$	5 138,547.01	\$

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 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.

smccarthy@bernards.org Signature of Chief Financial Officer 3/2/2023 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 no "utility fund" on the books of account and there was no

 utility owned and operated by the
 TOWNSHIP
 of
 BERNARDS

 County of
 SOMERSET
 during the year 2022 and that sheets 40 to 68 are unnecessary.

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

Name	
Title	

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 7,776,681,600.00

dcentrelli@bernards.org SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF BERNARDS MUNICIPALITY

SOMERSET

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		28,358,455.45	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SEN	IOR CITIZENS	-	26,125.98
ceivables with Full Reserves: TAXES RECEIVABLE:			
PRIOR	_		
CURRENT	1,426,972.32		
SUBTOTAL		1,426,972.32	
TAX TITLE LIENS RECEIVABLE		78,842.51	
PROPERTY ACQUIRED FOR TAXES		195,100.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
INTERFUND RECEIVABLE		14,065.36	
ADVANCE TO PAYROLL ACCOUNT		25,000.00	
REVENUE ACCOUNTS RECEIVABLE		8,556.78	
DEFERRED CHARGES:			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:	owd - add additional s	30,106,992.42	26,125.9

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	30,106,992.42	26,125.98
APPROPRIATION RESERVES		3,186,440.93
ENCUMBRANCES PAYABLE		926,091.35
AMOUNT DUE TO FEDERAL AND STATE GRANT FUND		2,817,967.87
TAX OVERPAYMENTS		
PREPAID TAXES		805,786.56
ACCOUNTS PAYABLE		50,098.83
OUTSIDE LIENS		
DUE TO STATE:		
MARRIAGE LICENCE		50.00
DCA TRAINING FEES		20,312.00
BURIAL PERMIT		5.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		0.00
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		
RESERVE FOR SALE OF MUNICIPAL ASSETS		96,936.00
RESERVE FOR LANDFILL SOLAR		240,000.00
RESERVE FOR RECREATION FIELDS		418,397.47
RESERVE FOR LIBRARY BEQUESTS		234,801.78
RESERVE FOR LIBRARY ACCUMULATED RESERVES		1,264,891.59
PAGE TOTAL	30,106,992.42	10,087,905.36
(Do not crowd - add additional		

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
Title of Account		Debit 30,106,992.42	Credit 10,087,905.36
	SUBTOTAL	30,106,992.42	10,087,905.36 "C"
RESERVE FOR RECEIVABLES DEFERRED SCHOOL TAX DEFERRED SCHOOL TAX PAYABLE FUND BALANCE			1,748,536.97 - 18,270,550.09
	TOTALS	30,106,992.42	30,106,992.42

(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
Public Assistance Trust Fund #1		
Cash - Treasurer	10,000.00	
Reserve for Public Assistance Expenditures		10,000.00
TOTALS	10,000.00	10,000.00
(Do not crowd - add addi	ional sheets)	10,000.00

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH		
GRANTS RECEIVABLE	571,635.09	
DUE FROM/TO CURRENT FUND	2,817,967.87	
ENCUMBRANCES PAYABLE		132,299.46
APPROPRIATED RESERVES		1,829,748.06
UNAPPROPRIATED RESERVES		1,427,555.44
TOTALS	3,389,602.96	3,389,602.96

(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	23,071.28	
DUE TO - CURRENT FUND		38.51
DUE TO STATE OF NJ		214.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		19,499.77
PREPAID LICENSES		3,318.80
FUND TOTALS	23,071.28	23,071.28
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH		
FUND TOTALS		-
LOSAP TRUST FUND	-∦	
CASH		
	_	

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D) (Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	6,358,975.12	
Reserve for Developer's Escrow		1,973,624.02
Reserve for Storm Recovery		572,545.17
Reserve for Library State Aid		14,330.00
Reserve for Recycling Expenditures		2,526.56
Reserve for Public Defender		-
Reserve for Accumulated Absence Expenditures		446,158.08
Reserve for Uniform Fire Safety Act Penalties		51,095.07
Reserve for Parking Offenses Adjudication Act		534.00
Reserve for Municipal Alliance		44,785.28
Reserve for Affordable Housing		1,375,898.80
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add additio	6,358,975.12	4,481,496.98

(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	6,358,975.12	4,481,496.98
OTHER TRUST FUNDS (continued)		
Reserve for Unemployment Compensation		329,128.07
Reserve for Self Insurance		842,944.37
Reserve for Municipal Open Space Fund		3,319.60
Reserve for County Environmental Health Act		7,195.42
Reserve for Forfeited Asset Trust Fund		66,752.16
Reserve for Recreation		41,618.20
Reserve for Landfill Closure		22,503.30
Reserve for Animal Control Exp Donations		1,700.00
Reserve for Empl Recognition Donations		17,225.32
Reserve for Green Initiatives Donations		47,147.38
Reserve for Health Prev Prog Donations		3,824.05
Reserve for Police Equipment Donations		1,895.20
Reserve for Police Program Donations		6,720.28
Reserve for DARE Program Donations		739.07
Reserve for Comm Policing Donations		3,811.35
Reserve for Recreation Prog Donations		13,826.63
Reserve for Mem Trees & Benches Donations		1,198.99
Reserve for St. Signage-Hills Donations		13,550.00
Reserve for Tree Arboretum Donations		51.00
Reserve for Tree Replacement Donations		192,166.08
Reserve for Tax Sale Premiums		116,200.00
Reserve for Stormwater Management		40,789.78
Reserve for Payroll Deductions Payable		9,970.38
Due Current Fund - Payroll Advance		25,000.00
Due BTSA - Payroll Advance		65,000.00
Amt. Due Current Fund - Trust		2,991.28
Amt. Due Current Fund - Payroll		210.23
TOTALS	6,358,975.12	6,358,975.12

(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	6,358,975.12	6,358,975.12
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add a	6,358,975.12	6,358,975.12

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	<u>Receipts</u>	Disbursements	Balance as at <u>Dec. 31, 2022</u>
Reserve for Developer's Escrow	2,013,386.72	1,023,525.03	1,063,287.73	1,973,624.02
Reserve for Storm Recovery	522,545.17	50,000.00		572,545.17
Reserve for Library State Aid	14,626.00	14,330.00	14,626.00	14,330.00
Reserve for Recycling Expenditures	9,769.61	280,636.35	287,879.40	2,526.56
Reserve for Public Defender		1,100.00	1,100.00	-
Reserve for Accumulated Sick Leave Ex	562,006.72	118,010.91	233,859.55	446,158.08
Reserve for Uniform Fire Safety Act Pen	37,029.07	15,550.00	1,484.00	51,095.07
Reserve for Parking Offenses Adjudicati	492.00	42.00		534.00
Reserve for Municipal Alliance	25,922.93	27,926.74	9,064.39	44,785.28
Reserve for Affordable Housing	1,058,581.54	353,063.26	35,746.00	1,375,898.80
Reserve for Unemployment Compensati	279,191.30	50,788.80	852.03	329,128.07
Reserve for Self Insurance	715,869.28	207,987.64	80,912.55	842,944.37
Reserve for Municipal Open Space Func	3,319.60			3,319.60
Reserve for County Environmental Healt	9,186.42		1,991.00	7,195.42
Reserve for Forfeited Asset Trust Fund	49,694.96	17,057.20		66,752.16
Reserve for Recreation	13,107.20	158,225.00	129,714.00	41,618.20
Reserve for Landfill Closure	28,043.28	68.68	5,608.66	22,503.30
Reserve for Animal Control Exp Donatio	1,700.00			1,700.00
Reserve for Empl Recognition Donations	14,475.32	2,750.00		17,225.32
Reserve for Green Initiatives Donations	29,747.38	17,400.00		47,147.38
Reserve for Health Prev Prog Donations	3,824.05			3,824.05
Reserve for Police Equipment Donations	7,183.20	500.00	5,788.00	1,895.20
Reserve for Police Program Donations	6,720.28			6,720.28
Reserve for DARE Program Donations	739.07			739.07
Reserve for Comm Policing Donations	3,811.35			3,811.35
Reserve for Recreation Prog Donations	14,275.48	750.00	1,198.85	13,826.63
Reserve for Mem Trees & Benches Don	6,403.31	2,200.00	7,404.32	1,198.99
Reserve for St. Signage-Hills Donations	13,550.00			13,550.00
Reserve for Tree Arboretum Donations	51.00			51.00
Reserve for Tree Replacement Donation	196,418.45		4,252.37	192,166.08
Reserve for Tax Sale Premiums	193,600.00	5,200.00	82,600.00	116,200.00
Reserve for Stormwater Management	30,177.63	11,000.00	387.85	40,789.78
Reserve for Payroll Deductions Payable	15,776.86	16,709,068.18	16,714,874.66	9,970.38
				-
				-
				-
				-
				-
PAGE TOTAL \$	5,881,225.18 \$	19,067,179.79 \$	18,682,631.36 \$	6,265,773.61

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2022</u>
	<u>.</u>			
PREVIOUS PAGE TOTAL	5,881,225.18	19,067,179.79	18,682,631.36	6,265,773.61
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
PAGE TOTAL	\$5,881,225.18_\$	19,067,179.79 \$	18,682,631.36 \$	6,265,773.61

Sheet 6b TOTAL

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

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

*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		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	
CASH	10,131,794.12	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED		
DUE TO - CURRENT FUND		10,825.34
PAGE TOTALS (Do not crowd - add add	10,131,794.12	10,825.34

(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	10,131,794.12	10,825.34
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR PRELIMINARY EXPENSES		1,875.00
RESERVE FOR OFF-TRACT TRANSPORTATION		142,215.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		7,898,853.78
UNFUNDED		-
ENCUMBRANCES PAYABLE		1,559,806.12
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		518,218.88
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		-
(Do not crowd - add ad	10,131,794.12	10,131,794.12

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cas	h	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	(13,781.95)	28,872,694.78	500,457.38	28,358,455.45
Grant Fund				-
Trust - Animal Control	25.00	23,046.28		23,071.28
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		6,361,839.12	2,864.00	6,358,975.12
Trust - Arts and Culture		, ,		-
General Capital		10,131,794.12		10,131,794.12
Public Assistance**		10,000.00		10,000.00
UTILITIES:				
Golf Utility	100.00	135,533.70		135,633.70
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				_
				_
				_
Total	(13,656.95)	45,534,908.00	503,321.38	45,017,929.67

* 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:	smccarthy@bernards.org

Title: CFO

Sheet 9

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Peapack-Gladstone Bank Sweep 990004472 (Current)	18,344,786.80
Peapack-Gladstone Bank 400145778 (Current-NEW)	267.79
Peapack-Gladstone Bank 5756537 (Payroll)	103,044.61
Peapack-Gladstone Bank 5756529 (Dog)	22,727.67
Peapack-Gladstone Bank 5756502 (Trust-Other)	1,385,750.10
Peapack-Gladstone Bank 5756545 (Capital)	7,915,475.83
Peapack-Gladstone Bank 5756510 (Golf Utility)	81,305.48
Peapack-Gladstone Bank Money Market 400015332 (Current)	529,687.36
PNC CD 31200251865 (Landfill Closure Escrow)	22,503.30
Lakeland Bank 661404024 (Trust)	1,701,656.66
Lakeland Bank 661401661 (Current)	4,572,799.27
State of N. J. Cash Management Fund #71625 (Current)	5,425,153.56
State of N. J. Cash Management Fund #71625 (Capital)	2,216,318.29
State of N. J. Cash Management Fund #71625 (Trust)	154,755.13
State of N. J. Cash Management Fund #71625 (Dog)	318.61
State of N. J. Cash Management Fund #71625 (Self Ins.)	842,944.37
State of N. J. Cash Management Fund #71625 (U.C.I.)	329,128.07
State of N. J. Cash Management Fund # 71625 (Accumulated Absence)	446,158.08
State of N. J. Cash Management Fund #71625(Pub. Asst.)	10,000.00
State of N. J. Cash Management Fund #71625(Golf Utility)	54,228.22
State of N. J. Cash Management Fund #94919(Aff.Housing)	1,375,898.80
PAGE TOTAL	45,534,908.00

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

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

PREVIOUS PAGE TOTAL	45,534,908.00
TOTAL PAGE	45,534,908.00

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
NJDOH - Strengthening LPH Capacity 2021	0.26					0.26
NJDOH - Strengthening LPH Capacity 2022	246,452.00		233,334.00			13,118.00
NJDOH - VSF OLPH 2022	49,144.00	50,000.00	43,970.00			55,174.00
LFRF (Federal Local Fiscal Recovery Prog)		1,415,014.19	1,415,014.19			
NJDOH - Strengthening LPH Capacity 2023		274,735.00	66,506.00			208,229.00
Somerset Cty Municipal Alliance	8,474.92	10,089.19	8,474.92			10,089.19
SC Human Services - Senior Food Security & Wellness	14,931.98		14,931.98			
NJDEP Clean Communities Program		61,565.00	61,565.00			_
NJ Body Armor Grant		1,879.90	1,879.90			_
Recycling Tonnage Grant		14,473.51	14,473.51			_
Somerset County Youth Services Comm.		15,400.00	15,400.00			-
Somerset County Cultural and Heritage GrantLyons Train Sta	3,438.00					3,438.00
Somerset County Cultural and Heritage GrantLyons Canopy	96,580.00					96,580.00
Somerset County Cultural - Plays in the Park		4,000.00	3,125.00			875.00
NJ DOT Municipal Aid Grant	184,131.64					184,131.64
						-
						-
						-
PAGE TOTALS	603,152.80	1,847,156.79	1,878,674.50	-	-	571,635.09

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	603,152.80	1,847,156.79	1,878,674.50	-	-	571,635.09
						-
						-
						-
						-
2						-
						-
						-
						-
						-
						-
						-
						-
						-
						_
PAGE TOTALS	603,152.80	1,847,156.79	1,878,674.50	-	-	571,635.09

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	603,152.80	1,847,156.79	1,878,674.50	-	-	571,635.09
						-
						-
						-
<u> </u>						
* 6						
						-
						-
						-
						-
						_
						-
						_
TOTALS	603,152.80	1,847,156.79	1,878,674.50	-	-	571,635.09

Grant	Balance	Transferred Budget App		Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87	Exponded	Callor	Canooliou	Dec. 31, 2022
Hepatitis B Grant	4,434.33			300.00			4,134.33
Drunk Driving Enforcement Fund	16,632.11			5,253.36			11,378.75
NJACCHO-Emergency Preparedness	5,625.43						5,625.43
NJDOT Municipal Aid Grant	142,447.09			139,946.85			2,500.24
Somerset County Municipal Alliance	8,474.92		10,089.19	9,424.90			9,139.21
Somerset County Youth Services Commision	2,343.78	8,400.00	7,000.00	17,743.77			0.01
NJ Body Armor Fund	2,832.55	1,879.90		4,712.45			
Federal Body Armor Grant	2,647.46			2,647.46			
Somerset County Cultural - Plays in the Park	1,500.00	4,000.00					5,500.00
NJDEP Recycling Tonnage Grant			14,473.51	14,473.51			
NJDEP Clean Communities	1,936.28		61,565.00	63,501.28			-
NJBPU Clean Fleet EV Grant	9,500.00			9,500.00			-
NJACCHO - Covid 19	6,131.87						6,131.87
Somerset County Cultural - Lyons Canopy	554.49			554.49			-
Somerset County Municipal Alliance-Local Match			2,522.30	2,522.30			-
NJDOH- VSF OLPH 22	40,320.00		50,000.00	43,364.16			46,955.84
NJDOH- 22Strengthening LPH Capacity	233,699.82			221,221.59			12,478.23
NJ- Body Worn Cameras	59,102.00			17,364.00			41,738.00
LFRF- Local Fiscal Recovery Fund Program		1,415,014.19					1,415,014.19
PAGE TOTALS	538,182.13	1,429,294.09	145,650.00	552,530.12	_		1,560,596.10

Sheet 11

Grant	Balance Jan. 1, 2022	Transferred Budget Apr Budget		Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	538,182.13	1,429,294.09	145,650.00	552,530.12	_		1,560,596.10
NJDOH- 23Strengthening LPH Capacity			274,735.00	5,583.04			269,151.96
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	538,182.13	1,429,294.09	420,385.00	558,113.16			- 1,829,748.06

Grant	Balance Jan. 1, 2022	Transferred Budget Apr Budget		Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	538,182.13	1,429,294.09		558,113.16			1,829,748.06
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	538,182.13	1,429,294.09	420,385.00	558,113.16	-	-	1,829,748.06

Grant	Balance Jan. 1, 2022	Transferrec Budget App Budget	l from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	538,182.13	1,429,294.09	420,385.00	558,113.16	-	-	1,829,748.06
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	538,182.13	1,429,294.09	420,385.00	558,113.16	-	-	1,829,748.06

Sheet 1[.] Totals

Grant	Balance	Transferred Budget Apr	from 2022 propriations	Received	Other	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022
PREVIOUS PAGE TOTALS		-	-		-	
LFRF 2021 - Local Fiscal Recovery Fund Prgrm	1,415,014.19	1,415,014.19		1,415,014.19		1,415,014.19
NJ Body Armor Fund				2,541.25		2,541.25
Somerset County Cultural and Heritage GrantPlays	500.00	500.00				
Emergency Management				10,000.00		10,000.00
						-
10						
						_
TOTALS	1,415,514.19	1,415,514.19	-	1,427,555.44	-	1,427,555.44

Sheet 12 Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	****	xxxxxxxxx
School Tax Payable #	XXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	****	
Levy Calendar Year 2022	****	96,095,417.00
Paid	96,095,417.00	XXXXXXXXX
Balance - December 31, 2022	xxxxxxxxxxx	xxxxxxxx
School Tax Payable #	-	XXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	96,095,417.00	96,095,417.00

ncluding Type 1 school debt service, emergency a Board of Education for use of local schools.

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	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.	-	-

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		
2022 Levy:		xxxxxxxxx
General County	xxxxxxxxxx	22,465,590.89
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	2,184,937.39
Due County for Added and Omitted Taxes	xxxxxxxxxx	204,112.55
Paid	24,854,640.83	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	0.00	XXXXXXXXX
	24,854,640.83	24,854,640.83

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	13,275,000.00	13,275,000.00	_
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			
Miscellaneous Revenue Anticipated:	XXXXXXXX	xxxxxxxx	XXXXXXXX
Adopted Budget	6,374,222.65	8,913,661.09	2,539,438.44
Added by N.J.S.A. 40A:4-87 (List on 17a)	420,385.00	420,385.00	
			-
	_		-
Total Miscellaneous Revenue Anticipated	6,794,607.65	9,334,046.09	2,539,438.44
Receipts from Delinquent Taxes	305,000.00	522,688.40	217,688.40
	_		
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	21,540,783.57	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	2,438,067.00	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	23,978,850.57	27,904,671.08	3,925,820.51
	44,353,458.22	51,036,405.57	6,682,947.35

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	144,518,772.82
Amount to be Raised by Taxation	XXXXXXXXX	xxxxxxxx
Local District School Tax	96,095,417.00	xxxxxxxx
Regional School Tax	_	XXXXXXXX
Regional High School Tax	_	XXXXXXXX
County Taxes	24,650,528.28	xxxxxxxx
Due County for Added and Omitted Taxes	204,112.55	xxxxxxxx
Special District Taxes	-	хххххххх
Municipal Open Space Tax		хххххххх
Municipal Arts and Culture Tax		хххххххх
Reserve for Uncollected Taxes	xxxxxxxx	4,335,956.09
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	27,904,671.08	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 defi	_{cit} 148,854,728.91	148,854,728.91

in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2022 (Continued)

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

Source	Budget	Realized	Excess or Deficit
C159 NJDOH - Covid19 VSF	50,000.00	50,000.00	_
C159 NJDOH - Covid19 Strengthening LPH Capacity 202	274,735.00	274,735.00	_
C159 Somerset Cty - Youth Services - Competative	4,000.00	4,000.00	_
C159 Somerset Cty - Youth Services - Annual	3,000.00	3,000.00	-
C159 Somerset Cty Municipal Alliance	10,089.19	10,089.19	
C159 Somerset Cty Municipal Alliance - Local Match	2,522.30	2,522.30	_
C159 NJDEP - Clean Communities Program	61,565.00	61,565.00	-
C159 NJDEP - Recycling Tonnage Grant	14,473.51	14,473.51	
		-	
			-
			-
		-	-
		-	
		-	-
		-	-
		-	_
		-	-
		-	-
		-	_
		-	-
		-	_
		-	_
		-	_
		-	-
		-	_
		-	_
		-	_
		-	_
		-	
		-	
		-	
		-	
PAGE TOTALS	420,385.00	420,385.00	

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

STATEMENT OF GENERAL BUDGET REVENUES 2022 (Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	420,385.00	420,385.00	-
		-	-
		_	-
		-	-
			-
		-	-
			-
			-
		-	-
		-	-
		-	-
		-	_
		_	_
		_	-
		-	-
		_	-
		_	
		-	-
		-	-
			-
		-	-
		-	-
			-
			-
		-	-
		-	-
		-	-
		-	-
		-	-
TOTALS	420,385.00	- 420,385.00	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		43,933,073.22
2022 Budget - Added by N.J.S.A. 40A:4-87		420,385.00
Appropriated for 2022 (Budget Statement Item 9)		44,353,458.22
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		44,353,458.22
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		44,353,458.22
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	32,831,061.20	
Paid or Charged - Reserve for Uncollected Taxes	4,335,956.09	
Reserved 3,186,440.93		
Total Expenditures		40,353,458.22
Unexpended Balances Canceled (see footnote)		4,000,000.00

FOOTNOTES - RE: OVEREXPENDITURES

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

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	2,539,438.44
Delinquent Tax Collections	xxxxxxxx	217,688.40
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	3,925,820.51
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxx	4,000,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxx	358,206.31
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)		
		-
Payments in Lieu of Taxes on Real Property	XXXXXXXX	
Sale of Municipal Assets	XXXXXXXX	
Unexpended Balances of 2021 Appropriation Reserves		3,186,415.69
Prior Years Interfunds Returned in 2022		25,843.06
	_	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxx	XXXXXXXXX
Balance - January 1, 2022		XXXXXXXXX
Balance - December 31, 2022	ххххххххх	_
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	25,000.00	xxxxxxxx
PY Sr Citizens Deductions Disallowed	125.34	
PY Disabled Deductions Disallowed	500.00	
Deficit Balance - To Trial Balance (Sheet 3)		-
Surplus Balance - To Surplus (Sheet 21)	14,227,787.07	XXXXXXXXX
	14,253,412.41	14,253,412.41

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	_
Clerk	4,735.00
Registrar	168.00
Board of Health	32,452.50
Public Works	9,754.67
Tax Collector	807.49
Traffic Control Administrative Fees	71,467.20
Purchasing	17.15
Inspection Fees	1,650.00
Prior Year Refunds	146.00
Fire Prevention	556.22
Municipal Court	1,100.00
Prior Year Check Voided	1,538.75
PB Escrow Fees Administrative Fees	21,945.19
MRNA	83,183.60
Insurance Dividends	16,882.00
Police	73.10
Construction Fines	2,434.17
Copies MRNA	12.24
Return Check Fees	590.00
FEMA - Trop Storm IDA	108,693.03
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	358,206.31

SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	17,317,763.02
2.	хххххххх	
3. Excess Resulting from 2022 Operations	xxxxxxx	14,227,787.07
4. Amount Appropriated in the 2022 Budget - Cash	13,275,000.00	xxxxxxxx
 Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services 	_	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	18,270,550.09	xxxxxxxx
	31,545,550.09	31,545,550.09

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

Cash	28,358,455.45
Investments	
Sub Total	28,358,455.45
Deduct Cash Liabilities Marked with "C" on Trial Balance	10,087,905.36
Cash Surplus	18,270,550.09
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" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	18,270,550.09

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.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2022 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #	<u>.</u>		\$	144,775,743.47
	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.			\$	1,192,508.83
5b.	Subtotal 2022 Levy Reductions Due to Tax Appeals** Total 2022 Tax Levy	\$ 145,968,252.30 \$ 15,223.31]	\$	145,953,028.99
6.	Transferred to Tax Title Liens			\$	7,283.85
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2021		\$ 973,236.15		
	In 2022*		\$ 142,854,589.02		
	Homestead Benefit Credit		\$ 600,014.77	_	
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed		\$90,932.88	_	
	Total To Line 14		\$ 144,518,772.82	=	
11.	Total Credits			\$	144,526,056.67
12.	Amount Outstanding December 31, 2022			\$	1,426,972.32
13.	Percentage of Cash Collections to Total 2022 (Item 10 divided by Item 5c) is 99.01%	•			
<u>Note</u>	e : If municipality conducted Accelerated Ta	ax Sale or Tax Levy Sa	ale check herea	nd co	omplete sheet 22a
14.	Calculation of Current Taxes Realized in Cas	h:			

Total of Line 10	\$ 144,518,772.82
Less: Reserve for Tax Appeals Pending	
State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$144,518,772.82_

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

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

^{*} Include overpayments applied as part of 2022 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2022

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 144,518,772.82
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 144,518,772.82
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 145,953,028.99
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	 99.02%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 144,518,772.82
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 144,518,772.82
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 145,953,028.99
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 99.02%

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	XXXXXXXXX	23,256.52
2. Senior Citizens Deductions Per Tax Billings	9,500.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	82,000.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	1,250.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	1,817.12
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXX	625.34
9. Received in Cash from State	XXXXXXXXX	93,177.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxx	_
Due To State of New Jersey	26,125.98	XXXXXXXX
	118,875.98	118,875.98

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

Line 2	9,500.00
Line 3	82,000.00
Line 4	1,250.00
Sub - Total	92,750.00
Less: Line 7	1,817.12
To Item 10, Sheet 22	90,932.88

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

		Debit	Credit
Balance - January 1, 2022		XXXXXXXXX	-
Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	хххххххх
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	e of Payment)		XXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest	t)		xxxxxxxx
Balance - December 31, 2022		-	
Taxes Pending Appeals*		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation		-	

Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022	n	593,653.06	XXXXXXXXX
A. Taxes	522,094.40	xxxxxxxx	xxxxxxxxx
B. Tax Title Liens	71,558.66	xxxxxxxx	XXXXXXXXX
2. Canceled:		xxxxxxxxx	XXXXXXXXX
A. Taxes		xxxxxxxxx	31.34
B. Tax Title Liens		xxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxx	xxxxxxxx
A. Taxes		хххххххх	
B. Tax Title Liens		XXXXXXXXX	
4. Added Taxes		625.34	xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and	XXXXXXXXX		
A. Taxes - Transfers to Tax Title Liens		XXXXXXXX ((1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx
7. Balance Before Cash Payments		XXXXXXXXX	594,247.06
8. Totals		594,278.40	594,278.40
9. Balance Brought Down		594,247.06	xxxxxxxx
10. Collected:		XXXXXXXXX	522,688.40
A. Taxes	522,688.40	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxx	xxxxxxxx
11. Interest and Costs - 2022 Tax Sale			xxxxxxxxx
12. 2022 Taxes Transferred to Liens		7,283.85	XXXXXXXXX
13. 2022 Taxes		1,426,972.32	xxxxxxxxx
14. Balance - December 31, 2022	n	xxxxxxxx	1,505,814.83
A. Taxes	1,426,972.32	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	78,842.51	xxxxxxxx	xxxxxxxx
15. Totals		2,028,503.23	2,028,503.23

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 87.95%

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

1,324,364.14 and represents the

(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	195,100.00	xxxxxxxx
2. Foreclosed or Deeded in 2022	хххххххх	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	XXXXXXXXX	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2022	xxxxxxxx	195,100.00
	195,100.00	195,100.00

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	XXXXXXXXX	-
	-	-
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.)

Caused By	Amour Dec. 31, 2 per Auc <u>Repor</u>	2021 A dit	mount in 2022 Budget	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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

					REDU	CED IN	
Date	Purpose	Amount	Not Less Than	Balance		22	Balance
		Authorized	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

* 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

					REDUC	CED IN	
Date	Purpose	Amount	Not Less Than	Balance	20		Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled	Dec. 31, 2022
			Authonzed		Budget	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:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. and are recorded on this page

Sheet 30

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		
Issued	xxxxxxxx		
Paid		*****	
Outstanding - December 31, 2022	-	XXXXXXXX	
	-	-	
2023 Bond Maturities - General Capital Bonds			\$
2023 Interest on Bonds*		\$	
ASSESSMENT SER	RIAL BONDS		
Outstanding - January 1, 2022	XXXXXXXX		
Issued	xxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds		1	\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$-

LIST OF BONDS ISSUED DURING 2022

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

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

LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXX		
Issued	xxxxxxxxx		
Paid		xxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXX	
	_	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$-
LOAN	-		
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
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			\$-
LOAN		1	
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxx	
	-	-	
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	xxxxxxxxx		
Paid		****	
Refunded			
Outstanding - December 31, 2022		****	
	_	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$-
LOAN			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$-

LIST OF LOANS ISSUED DURING 2022

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

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

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

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

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

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

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

written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE 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 For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
PRE	EVIOUS PAGE TOTALS	-		-				-	
_									
_									
_									
v									
Shee:									
→									
	PAGE 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.

33.1

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

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

written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Totals

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

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

written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

submitted with statement.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

Sheet 34a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	uary 1, 2022	2022	Other	Expended	Authorizations	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
2120I BRFC Emergency Equipment	5,501.55						5,501.55	
21804 Emergency Communications Equipment	238,926.90			231,269.48	7,657.42		(0.00)	
2271A Engineering Projects	2,322.50						2,322.50	
2271C Facility Improvements	742.05			742.05				
2271E Park Infrastructure Improvements	0.00						0.00	
2312C Facility Improvements	8,818.24			8,818.24			-	
2337 Engineering Projects	47,613.86						47,613.86	
2337C Facility Improvements	7,753.91				7,753.91			
2337F Systems Administration	18,593.14						18,593.14	
2337CBRFA Equipment	594.02			594.02				
2361(Pool Infrastructure Improvements (Ord 2373)	49.00						49.00	
2366FBRFA Equipment	1,953.26			1,953.26				
2366J Park Infrastructure Improvements	27,634.05						27,634.05	
2382/ Engineering Projects	968.49						968.49	
2387A Engineering Projects	134,149.03			80,606.10	9,196.78		44,346.15	
2387EBRFAS Equipment	132,667.43				2,011.68		130,655.75	
2387FBRFC Equipment	8,615.18				8,615.18		-	
2387(LCFC Equipment	1,441.25						1,441.25	
2387k Pool Infrastructure Improvements (Ord 2387)	17,612.89				2,260.27		15,352.62	
Page Total	655,956.75	-		323,983.15	37,495.24		294,478.36	-

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

s	IMPROVEMENTS Specify each authorization by purpose. Do		uary 1, 2022	2022	Other	Expended	Authorizations	Balance - December 31, 2022	
	not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIO	US PAGE TOTALS	655,956.75	-		323,983.15	37,495.24		294,478.36	-
2397A	Engineering Projects	6,034.27				1,501.72		4,532.55	
2417A	Engineering Projects	235,920.46			19,015.73	84,165.87		132,738.86	
2417B	Facility Improvements	96,070.04			1,403.50	94,666.54		-	
2417D	Systems Administration	4,104.77						4,104.77	
2417E	BRFAS Equipment	108,100.00			899.10	43,141.05		64,059.85	
2417F	BRFC Equipment	208,254.12				8,254.12		200,000.00	
2417G	LCFC Equipment	66,458.21						66,458.21	
She 2417H	Grounds Equipment	1,658.80			272.81	1,385.99		0.00	
<u>2417</u>	Park Infrastructure Improvements	3,494.22				1,229.30		2,264.92	
2417K	Pool Infrastructure Improvements	65,000.00						65,000.00	
2442A	Enginerring Projects	115,134.29			76,399.32	38,734.97		(0.00)	
2446A	Enginerring Projects	1,343,420.92			189,646.60	643,894.99		509,879.33	
2446B	Facility Improvements	155,473.63			23,230.39	129,835.91		2,407.33	
2446C	DPW Equipment./ Repairs	0.01						0.01	
2446D	Systems Administration	5,385.89			250.00	5,135.89		-	
2446E	BRFAS Equipment	100,827.30				16,143.80		84,683.50	
2446F	BRFC Equipment	221,059.19			659.19	1,460.00		218,940.00	
2446G	LCFC Equipment	113,212.92			12,343.65	100,869.27		_	
	PAGE TOTALS	3,505,565.79	-	-	648,103.44	1,207,914.66	-	1,649,547.69	_

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

IMPROVEMENTS Specify each authorization by purpose. Do		Balance - January 1, 2022 e. Do		2022	Other	Expended	Authorizations	Balance - December 31, 2022	
n	ot merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIO	JS PAGE TOTALS	3,505,565.79	-		648,103.44	1,207,914.66	-	1,649,547.69	-
2446H	Grounds Equipment	40,994.78			2,668.79	38,325.99		-	
24461	Park Infrastructure Improvements	15,000.00						15,000.00	
2446J	Police Equipment	3,739.25				3,739.25		-	
2446K	Pool Infrastructure Improvements	65,000.00						65,000.00	
2446L	Fleet	44,337.14				44,337.14		0.00	
2465A	Engineering Projects	874,188.63			76,792.80	29,923.46		767,472.37	
2465B	Fleet	25,000.00				24,674.00		326.00	
2470A	Engineering Projects	2,770,810.79			148,221.41	2,217,399.15		405,190.23	
2470B	Facility Improvements	268,372.51			95,720.89	149,029.42		23,622.20	
2470C	DPW Equipment./ Repairs	121,448.59				120,791.85		656.74	
2470D	Systems Administration	35,816.21				35,205.61		610.60	
2470E	BRFAS Equipment	46,000.00			514.66	32,729.34		12,756.00	
2470F	BRFC Equipment	161,794.95			16,020.28	38,302.42		107,472.25	
2470G	LCFC Equipment	178,000.00			11,928.35	9,627.69		156,443.96	
2470H	Grounds Equipment	80,941.18			69,864.98	8,950.00		2,126.20	
24701	Park Infrastructure Improvements	195,000.00				179,779.14		15,220.86	
2470J	Police Equipment	23,253.00				283.75		22,969.25	
2470K	Pool Infrastructure Improvements	65,000.00						65,000.00	
	PAGE TOTALS	8,520,262.82	-	_	1,069,835.60	4,141,012.87	_	3,309,414.35	-

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance - Jan	Balance - January 1, 2022		Other	Expended	Authorizations	Balance - Dece	Balance - December 31, 2022	
		Funded	Unfunded	2022 Authorizations			Canceled	Funded	Unfunded	
PREVIO	JS PAGE TOTALS	8,520,262.82	-	_	1,069,835.60	4,141,012.87		3,309,414.35	-	
2470L	Fleet	235,000.00				235,000.00				
2495B	Fleet			500,000.00	329,341.10	74,374.86		96,284.04		
2499A	Engineering Projects			3,374,985.81	81,913.10	21,575.63		3,271,497.08		
2499B	Facility Improvements			415,000.00				415,000.00		
2499C	DPW Equipment./ Repairs			440,000.00		440,000.00				
2499D	Systems Administration			65,400.00	751.80	14,190.97		50,457.23		
2499E	BRFAS Equipment			66,800.00	16,000.00			50,800.00		
2499F	BRFC Equipment			231,800.00				231,800.00		
2499G	LCFC Equipment			210,000.00				210,000.00		
2499H	Fleet			57,500.00	57,500.00			-		
2499J	Park Infrastructure Improvements			80,000.00				80,000.00		
2499J	Police Equipment			32,500.00				32,500.00		
2499K	Pool Infrastructure Improvements			135,000.00				135,000.00		
2499L	Grounds Equipment			57,500.00	4,464.52	36,934.40		16,101.08		
	GRAND TOTALS	8,755,262.82	<u>-</u>	5,666,485.81	1,559,806.12	4,963,088.73		7,898,853.78	_	

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	518,218.88
Received from 2022 Budget Appropriation*	xxxxxxxx	5,666,485.81
	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
	_	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	5,666,485.81	XXXXXXXXX
	_	xxxxxxxx
Balance - December 31, 2022	518,218.88	XXXXXXXXX
	6,184,704.69	6,184,704.69

*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*	xxxxxxxxx	
Received from 2022 Emergency Appropriation*	xxxxxxxxx	
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Balance - December 31, 2022	-	xxxxxxxx
	-	

*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
4/12/2022 Ordinance #2495	500,000.00		500,000.00	
5/24/22 Ordinance#2499	5,166,485.81		5,166,485.81	
Total	5,666,485.81	-	5,666,485.81	-

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	
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	-	XXXXXXXX
	-	-

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			\$	145,9	968,252	2.30
	2.	Amount of Item 1 Collected in 2022 (*)		\$	144,518,77	2.82	-	
	3.	Seventy (70) percent of Item 1			\$	102,7	177,776	5.61
	(*) In	cluding prepayments and overpayments	applied.					
В.								
	1.	Did any maturities of bonded obligation	is or notes fall du	e during the	year 2022?			
		Answer YES or NO NO	_					
	2.	Have payments been made for all bond December 31, 2022?	ded obligations o	notes due o	n or before			
		Answer YES or NO	If answer is "	NO" give det	ails			
		NOTE: If answer to Item B1 is YES, t	hen Item B2 mu	st be answe	red			
just e		or notes exceed 25% of the total approp? Answer YES or NO	priations for oper-	ating purpose	e in the budge	et for t	he yea	r
D.	1.	Cash Deficit 2021					\$	
	2.	4% of 2021 Tax Levy for all purposes:						
			Levy \$			=	\$	
	3.	Cash Deficit 2022					\$	
	4.	4% of 2022 Tax Levy for all purposes:	L ever the			_	ሱ	
			Levy \$			=	\$	
E.		Unpaid	<u>2021</u>		2022			Total
	1.	State Taxes	\$	\$			\$	-
	2.	County Taxes	\$	\$		0.00	\$	0.00
	3.	Amounts due Special Districts						
			\$	\$		-	\$	-
	4.	Amount due School Districts for Schoo	l 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 - GOLF 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	135,533.70	
Investments		
Change Fund	100.00	
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		5,762.39
Encumbrances Payable		18,176.14
Accrued Interest on Bonds and Notes		-
Due to - Veterans Administration		10,000.00
Subtotal - Cash Liabilities		33,938.53 "0
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		101,695.17
Total	135,633.70	135,633.70

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 - GOLF UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2022

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS		

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 - GOLF 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		
BONDS PAYABLE		
LOANS PAYABLE		_
CAPITAL LEASES PAYABLE		_
BOND ANTICIPATION NOTES		_
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		_
UNFUNDED		
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO GOLF OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL IMPROVEMENT FUND		
CAPITAL FUND BALANCE		
TOTALS		
(Do not crowd - add additional s		

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	-	-

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

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

*Show as red figure

SCHEDULE OF GOLF UTILITY BUDGET - 2022

BUDGET REVENUES

BU	DGET REVENUES		
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	23,082.97	23,082.97	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Membership	302,230.00	372,350.00	70,120.00
Irrigation Assessments	51,740.00	24,895.00	(26,845.00)
Miscellaneous	42,788.25	61,729.06	18,940.81
Reserve for Debt Service Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx
			-
Subtotal	419,841.22	482,057.03	62,215.81
Deficit (General Budget) **			-
	419,841.22	482,057.03	62,215.81

** 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		419,841.22
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		419,841.22
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		419,841.22
Deduct Expenditures:		
Paid or Charged	414,078.83	
Reserved	5,762.39	
Surplus (General Budget)**		
Total Expenditures		419,841.22
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

GOLF UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Golf 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)")	482,057.03	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		482,057.03
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged	414,078.83	
Reserved	5,762.39	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	419,841.22	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted	- 11	419,841.22
Excess		62,215.81
Budget Appropriation - Surplus (General Budget)**	23,082.97	
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	39,132.84	
	00,102.07	
Deficit		<u> </u>
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 Golf Utility for 2021

2021 Appropriation Reserves Canceled in 2022	39,535.28	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		39,535.28

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

RESULTS OF 2022 OPERATIONS - GOLF UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	62,215.81
Unexpended Balances of Appropriations	ххххххххх	
Miscellaneous Revenues Not Anticipated	xxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	39,535.28
Deficit in Anticipated Revenues		XXXXXXXX
Amount Due Veterans Administration	10,000.00	XXXXXXXX
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	91,751.09	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	101,751.09	101,751.09

OPERATING SURPLUS - GOLF UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	33,027.05
Excess in Results of 2022 Operations	xxxxxxxx	91,751.09
Amount Appropriated in the 2022 Budget - Cash	23,082.97	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	101,695.17	xxxxxxxx
	124,778.14	124,778.14

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

Cash	135,533.70
Investments	
Interfund Accounts Receivable	
Subtotal	135,533.70
Deduct Cash Liabilities Marked with "C" on Trial Balance	33,938.53
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	101,595.17
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	101,595.17

*In the case of a "Deficit in Operating Surplus Cash",

"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF GOLF UTILITY ACCOUNTS RECEIVABLE

50.00
50.00
50.00
50.00

SCHEDULE OF GOLF UTILITY LIENS

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

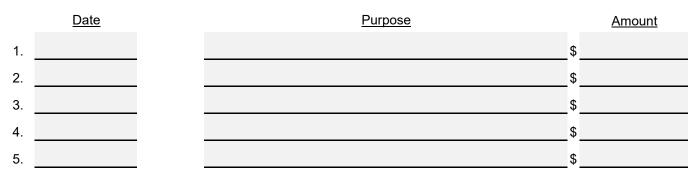
DEFERRED CHARGES - MANDATORY CHARGES ONLY -GOLF UTILITY FUND

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

1.	Caused By Emergency Authorization -	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting <u>2022</u>	Balance as at <u>Dec. 31, 2022</u>
	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.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51



JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

Sheet 48a

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

GOLF UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2022		XXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
GOLF UTILITY CA	PITAL BONDS	1	
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		XXXXXXXX	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Capital Bonds			\$
2023 Interest on Bonds		\$	

INTEREST ON BONDS - GOLF 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 GOLF UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	XXXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
GOLF UTILIT	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	XXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - GOLF 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		
	-	-				

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	XXXXXXXXX		-
			-
Paid		XXXXXXXXX	-
Outstanding - December 31, 2022		*****	-
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
GOLF UTILIT	Y LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	****		
Paid		xxxxxxxx	-
			-
Outstanding - December 31, 2022			-
		-	1
2023 Loan Maturities	[\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - GOLF UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

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

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1									
2	2.								
3	3.								
4	l								
5	5.								
6	<u>).</u>								
<u>8 7</u>	7 <u>.</u>								
8	3.								
b 9).								
ТО	DTAL	-		-			-	-	

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 GOLF UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

		Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
	1.									
	2.									
	3.									
	4.									
	5.									
	6.									
S N	7.									
ÞÞ t	8.									
л О	9.									
	TOTA	AL	-		-			-	-	

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

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

of 20% of the original amount issued annually.

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR GOLF 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)
	-		-			-	-	

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS GOLF UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget	Requirements For Interest/Fees
	Dec. 01, 2022		
Total	-	-	-

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PAGE TOTALS	_	_	_	_	-	-	-	-

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jai Funded	nuary 1, 2022 Unfunded	2022 E Authorizations				2022 Expended Other			ember 31, 2022 Unfunded
not merely designate by a code number.	Funded	Uniunded	Authonzations				Funded	Uniunded		
PREVIOUS PAGE TOTALS	-	-	_	-	-	-	-	-		
n										
• 										
PAGE TOTALS	-	-	-	-	-	-	-	-		

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

52.1

	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	mber 31, 2022 Unfunded
	PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
Sheet 52.2									
.° ¥									
	PAGE TOTALS	-	-	-	-	-	-	-	-

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

	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	mber 31, 2022 Unfunded
	, , ,								-
	PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
Sheet 52.3									
.ω et									
	PAGE TOTALS	-	-	-	-	-	-	-	-

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2022 Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
Shop								
•								
TOTALS		-	-	-	-		-	-

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

52.4

GOLF UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

GOLF UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

GOLF UTILITY FUND

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

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

GOLF UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

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