ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 8,047 NET VALUATION TAXABLE 2022 1,089,687,600 MUNICODE 1403 FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2023 MUNICIPALITIES - FEBRUARY 10, 2023

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

BOROUGH

BUTLER , County of

MORRIS

DO NOT USE THESE SPACES

	Date	Exa	amined 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.

of

Signature	ature jkozimor@butlerborough.com	
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,	Jim Kozimor		, am the Chief Financial
Officer, License #	N-0325	, of the	BOROUGH	of and that the the Local Unit as at
BUTL	ER	5 , of the BOROUGH of		
statements annexed h	nereto and made a	part hereof are true sta	atements of the financial condition of th	e Local Unit as at
December 31, 2022, o	completely in compl	iance with N.J.S.A. 40	A:5-12, as amended. I also give compl	ete assurance as
to the veracity of requ	ired information inc	luded herein, needed	prior to certification by the Director of L	ocal Government
Services, including the	e verification of cas	h balances as of Dece	mber 31, 2022.	

Signature	jkozimor@butlerborough.com
Title	CFO
Address	1 Ace Road
Phone Number	973-838-7200
Fax Number	973-838-3762

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **BUTLER** 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)	
		、 <i>,</i> ,	
		(Address)	
Certified by me	0000	(Address)	
thisday	, 2023		I Accountant) ne))
		(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.

	CERTIFICATIO	N 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%;		
5. There were no "proce		did not equal or exceed 4% of the total tax levy;		
		dural deficiencies" noted by the registered municipal a of the Annual Financial Statement; and		
6.	There was no operati	ng deficit for the previous fiscal year.		
7.	The municipality did n years.	ot conduct an accelerated tax sale for less than 3 consecutive		
 not plan to conduct on 9. The current year budg 10. The municipality has n 11. The municipality did n 		not conduct a tax levy sale the previous fiscal year and does the in the current year. Thet does not contain a Levy or Appropriation "CAP" waiver. The applied for Transitional Aid for 2023.		
				ot adopt a Special Emergency ordinance for COVID-related venue (N.J.S.A. 40A:4-53 (I) and (m)).
				<u>above c</u>
		Munici	pality:	BOROUGH OF BUTLER
Chief F	inancial Officer:	Jim Kozimor		
Signatu	ıre:	jkozimor@butlerborough.com		
Certific	ate #:	N-0325		
		2/28/2023		

<u>of the cri</u> examination of its Budget in acco	iteria above and therefore does not qualify for local ordance with N J A C. 5:30-7.5
lunicipality:	BOROUGH OF BUTLER
Chief Financial Officer:	
Signature:	
signature: certificate #:	

22-6001693

Fed I.D. #

BOROUGH OF BUTLER Municipality

MORRIS

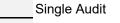
County

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	\$\$	92,790.89	\$

Type of Audit required by Title 2 U.S. Code of Federal Regulations

(CFR) (Uniform Requirements) and OMB 15-08.



Program Specific Audit

x 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.

jkozimor@butlerborough.com Signature of Chief Financial Officer 2/28/2023 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
 BOROUGH
 of
 BUTLER

 County of
 MORRIS
 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 \$ 1,181,716,005.00

jgillooly@butlerborough.com SIGNATURE OF TAX ASSESSOR

> BOROUGH OF BUTLER MUNICIPALITY

> > MORRIS COUNTY

Sheet 2

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

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

Title of Account		Debit	Credit
CASH		5,325,522.31	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIO	OR CITIZENS	_	10,745.31
eivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	36,489.79		
CURRENT	315,847.01		
SUBTOTAL		352,336.80	
TAX TITLE LIENS RECEIVABLE		72,688.74	
TAX TITLE LIENS RECEIVABLE PROPERTY ACQUIRED FOR TAXES CONTRACT SALES RECEIVABLE MORTGAGE SALES RECEIVABLE Revenue Accounts Receivable Sewer Accounts Receivable		496,800.00	
		-	
		-	
		5,208.83	
		24,139.76	
Due from Library		36,092.54	
Due from Library Due from School and First Aid Squad - Gas Reimbursement		776.04	
CONTRACT SALES RECEIVABLE MORTGAGE SALES RECEIVABLE Revenue Accounts Receivable Sewer Accounts Receivable Due from Library		19,884.22	
		164,052.27	
PRIOR 36,489 SURRENT 315,847 SUBTOTAL ************************************			
TAX TITLE LIENS RECEIVABLE PROPERTY ACQUIRED FOR TAXES CONTRACT SALES RECEIVABLE MORTGAGE SALES RECEIVABLE Revenue Accounts Receivable Sewer Accounts Receivable Due from Library Due from School and First Aid Squad - Gas Reimbursement Due From Other Trust Fund Due From Water Utility Operating Fund DEFERRED CHARGES: EMERGENCY			
DEFERRED CHARGES:			
SPECIAL EMERGENCY (40A:4-55)		-	
		-	
Page Totals:	vd - add additional s	6,497,501.51	10,745.3

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	6,497,501.51	10,745.31
APPROPRIATION RESERVES		410,604.64
ENCUMBRANCES PAYABLE		110,332.73
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		55,141.57
PREPAID TAXES		158,412.50
SEWER RENT OVERPAYMENTS		1,837.52
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		1,971.00
LOCAL SCHOOL TAX PAYABLE		306,237.52
REGIONAL SCHOOL TAX PAYABLE		_
REGIONAL H.S.TAX PAYABLE		_
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		32,205.82
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		_
DUE TO STATE AND FEDERAL GRANT FUND		952,928.24
DUE TO ASSESSMENT TRUST		632,598.84
RESERVE FOR:		
DEVELOPER CONTRIBUTION		13,692.95
SALE OF MUNICIPAL ASSETS		384,209.55
RESERVE FOR MUNICIPAL RELIEF FUND AID		50,228.72
PAGE TOTAL	6,497,501.51	3,121,146.91
(Do not crowd - add addition	al shoots)	

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	
TALS FROM PAGE 3a	6,497,501.51	3,121,146.91	=
			_
			_
			_
			_
			_
			_
			_
			-
SUB	BTOTAL 6,497,501.51	3,121,146.91	-'
			_
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			-
			-
RESERVE FOR RECEIVABLES		1,171,979.20	-
DEFERRED SCHOOL TAX	-		-
DEFERRED SCHOOL TAX PAYABLE		-	-
FUND BALANCE		2,204,375.40	-
τοτ	ALS 6,497,501.51	6,497,501.51	-
101		0,107,001.01	-

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2 *

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Cash and Cash Equivalents	8,257.62	
Reserve for Public Assistant Expenditures		8,257.62
	0.057.00	0.057.00
TOTALS (Do not crowd - add additional s	8,257.62	8,257.62

(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	156,731.47	
DUE FROM/TO CURRENT FUND DUE TO WATER CAPITAL FUND	952,928.24	100,000.00
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		290,612.8
UNAPPROPRIATED RESERVES		719,046.84
TOTALS	1,109,659.71	1,109,659.7

(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	204.39	
DUE TO -		
DUE TO STATE OF NJ		62.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		142.39
FUND TOTALS	204.39	204.39
ASSESSMENT TRUST FUND		
CASH		
DUE FROM CURRENT	632,598.84	
ASSESSMENTS RECEIVABLE	53,936.97	
AMOUNT TO BE RAISED BY TAXATION-ASSESSMENT BONDS	13,982.00	
RESERVE FOR:		
DUE TO GENERAL CAPITAL		680,533.81
FUND BALANCE		19,984.00
FUND TOTALS	700,517.81	700,517.81
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		
o lon		
FUND TOTALS	_	-
OTHER TRUST FUNDS		
CASH	1,251,619.09	
DUE TO CURRENT		19,884.22
Developers Escrow Deposits		194,134.30
Seized Asset Trust		18,722.68
POAA Trust		171.37
Tax Sale Premiums		529,600.00
Public Defender Trust		3,317.50
Storm Recovery Trust		4,403.94
Developer's Contribution		398,666.37
Unemployement Trust		54,669.12
Recreation Trust		18,954.90
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add ad	1,251,619.09	1,242,524.40

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	1,251,619.09	1,242,524.40
OTHER TRUST FUNDS (continued)		
Fire Prevention Penalty Trust		15.81
Donations to Butler Museum		1,212.62
Flexible Spending Account Reserve		7,866.26
TOTALS (Do not crowd - add add	1,251,619.09	1,251,619.09

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	1,251,619.09	1,251,619.09
OTHER TRUST FUNDS (continued)		
TOTALS	1,251,619.09	1,251,619.09
(Do not crowd - add additi	onal sheets)	1,201,010.00

SCHEDULE OF TRUST FUND RESERVES

<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>
Developers Escrow Deposits	176,342.05	97,890.75	80,098.50	194,134.30
Seized Asset Trust	18,499.38	223.30		18,722.68
POAA Trust	107.37	64.00		171.37
Tax Sale Premiums	197,400.00	335,800.00	3,600.00	529,600.00
Public Defender Trust	735.00	3,582.50	1,000.00	3,317.50
Storm Recovery Trust	4,403.94			4,403.94
Developer's Contribution	398,666.37			398,666.37
Unemployement Trust	48,282.56	9,980.76	3,594.20	54,669.12
Recreation Trust	14,803.41	135,602.19	131,450.70	18,954.90
Fire Prevention Penalty Trust	15.81			15.81
Donations to Butler Museum	1,112.62	200.00	100.00	1,212.62
Flexible Spending Account Reserve	6,812.14	13,162.82	12,108.70	7,866.26
Police Outside Detail		407,411.03	407,411.03	-
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				-
PAGE TOTAL	\$ <u>867,180.65</u>	1,003,917.35 \$	639,363.13 \$	1,231,734.87

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

	Amount Dec. 31, 2021 per Audit			Balance as at
Purpose	<u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Dec. 31, 2022</u>
PREVIOUS PAGE TOTAL	867,180.65	1,003,917.35	639,363.13	1,231,734.87
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				-
PAGE TOTAL	\$ 867,180.65 \$	1,003,917.35 \$	639,363.13 \$	1,231,734.87

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	Dec. 31, 2022
Assessment Serial Bond Issues:	****	xxxxxxxx	****	xxxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxx
91-13 Various Sidewalk Improvements	(13,982.00)							(13,982.00)
								_
Assessment Bond Anticipation Note Issues:	****	xxxxxxx	xxxxxxx	XXXXXXXXX	XXXXXXXXX	xxxxxxx	XXXXXXXXX	xxxxxxxx
16-17 Gifford Street Sidewalks	(12,424.61)	4,338.52						(8,086.09)
17-12 Morse Avenue Sidewalks	(16,645.39)	6,375.63						(10,269.76)
19-15 Third Street, Manning Ave. Sidewalks	(52,388.26)	16,807.14						(35,581.12)
Other Liabilities								
Trust Surplus	19,984.00							19,984.00
*Less Assets "Unfinanced"	****	xxxxxxx	xxxxxxx	XXXXXXXXX	XXXXXXXXX	xxxxxxx	XXXXXXXXX	xxxxxxxx
Due to General Capital Fund	680,533.81							680,533.81
Due from Current Fund	(605,077.55)	(27,521.29)						(632,598.84)
								-
								-
	-	-	-	-	-	-	-	(0.00)

*Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	
CASH	507,946.75	
DUE FROM - ASSESSMENT TRUST	680,533.81	
FEDERAL AND STATE GRANTS RECEIVABLE	347,632.61	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	465,000.00	
UNFUNDED	1,930,750.00	
DEVELOPER CONTRIBUTION RECEIVABLE	27,227.00	
PAGE TOTALS (Do not crowd - add add	3,959,090.17	

(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	3,959,090.17	_
BOND ANTICIPATION NOTES PAYABLE		1,930,750.00
GENERAL SERIAL BONDS		465,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		_
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR SEWER IMPROVEMENTS		305,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		513,037.21
UNFUNDED		424,456.18
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		159,250.87
CAPITAL IMPROVEMENT FUND		115,671.21
DOWN PAYMENTS ON IMPROVEMENTS		
_		
CAPITAL FUND BALANCE		45,924.70
	3,959,090.17	3,959,090.17

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Casl	h	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	471,482.27	5,893,910.99	1,039,870.95	5,325,522.31
Grant Fund				-
Trust - Animal Control	50.00	157.13	2.74	204.39
Trust - Assessment				-
Trust - Municipal Open Space				_
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	10,436.03	1,250,428.31	9,245.25	1,251,619.09
Trust - Arts and Culture		.,,		-
General Capital	312.38	509,473.41	1,839.04	507,946.75
Public Assistance		8,257.62	,	8,257.62
UTILITIES:		- ,		-,
Water - Operating	2,694.13	304,322.75	2,038.76	304,978.12
Water - Capital	18.00	320,577.36	639.61	319,955.75
Electric - Opearting	82,490.82	5,603,116.40	442,550.26	5,243,056.96
Electric - Capital		463,938.34	1,101.64	462,836.70
				-
				-
				-
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				_
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Total	567,483.63	14,354,182.31	1,497,288.25	13,424,377.69

* 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).

|--|

Title: CFO

Sheet 9

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

NJCMF - 53600 24.604.03 PNC Bank - 6516 247,787.00 Lakeland Bank: 2262 121,903.48 2297 4,457,247.13 2270 2289 40,788.41 2300 900.351.85 Animal Control: 101,219.09 Lakeland Bank - 614402254 157.13 Other Trust: 101 Lakeland Bank: 101 2386 399,584.97 827 13,456.31 1203 558,470.10 2408 53,019.10 2468 188,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Water Operating: 11 Lakeland Bank: 12 9235 207,452.76 9208 2,488.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 11 Lakeland Bank - 614402343 317,645.77 NJC		
PNC Bank - 6516 247,787.00 Lakeland Bank: 121,903.48 2262 121,903.48 2270 4,457,247,13 2270 101,219.09 2289 40,788.41 2300 900,351.85 Animal Control: 1 Lakeland Bank - 614402254 157,13 Other Trust: 1 Lakeland Bank: 1 2386 399,564.97 827 13,456.31 203 558,470.10 2408 53,019.10 2408 53,019.10 2408 53,019.10 2408 18,733,79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 11.427.15 11,427.15 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 1 Lakeland Bank - 614402343 317,645.77 Water Capital:	Current Fund:	
Lakeland Bank: 121,903,48 2282 121,903,48 2297 4,457,247,13 2270 101,219,09 2289 40,798,41 2300 900,351,85 Animal Control: 1 Lakeland Bank - 614402254 157,13 2386 399,584,97 2386 399,584,97 827 13,456,31 1203 558,470,10 2408 53,019,10 2408 53,019,10 2408 53,019,10 2858 9,865,33 9224 185,87,152 9232 0,004 NJCMF - 107697 11,427,15 Water Operating: 2335 2335 207,452,76 9208 2,498,58 9194 78,813,63 NJCMF - 55379 15,557,78 Water Capital: 1 Lakeland Bank - 614402343 317,645,77 NJCMF - 55115 2,931,58	NJCMF - 53600	24,604.03
2262 121,903,48 2297 4,457,247,13 2270 101,219,09 2289 40,798,41 2300 900,351,85 Animal Control: 1 Lakeland Bank - 614402254 157,13 COher Trust: 1 2386 399,584,97 827 13,456,31 1203 558,470,10 2408 53,019,10 2858 18,73,79 6721 9,865,33 9224 185,871,52 9232 0,04 NJCMF - 107697 11,427,15 Water Operating: 2335 2028 2,498,58 9194 78,813,63 NJCMF - 55379 15,557,78 Water Capital: 15,557,78 Water Capital: 2,931,56 Lakeland Bank - 614402343 317,645,77 NJCMF - 65115 2,931,56	PNC Bank - 6516	247,787.00
2297 4,457,247.13 2270 101,219.09 2289 40,798.41 2300 900,351.85 Animal Control: Lakeland Bank - 614402254 157.13 Other Trust: 1 Lakeland Bank: 2386 2396 399,584.97 2398 399,584.97 2398 399,584.97 2239 13,466.31 1203 558,470.10 2408 53,019.10 2858 18,733.75 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Water Operating: 2498.53 2335 207,452.76 9208 2,498.56 9194 78,813.63 NLCMF - 55379 15,557.78 Water Capital: 1 Uwater Capital: 2,931.59 UALMF - 55115 2,931.59	Lakeland Bank:	
2270 101,219.05 2289 40,798.41 2300 900,351.85 Animal Control: 1 Lakeland Bank - 614402254 157.13 Other Trust: 1 Lakeland Bank: 2386 399,584.97 399,584.97 827 13,456.31 1203 558,470.10 2408 53,019.10 2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Water Operating: 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 15,557.78 Water Capital: 2,931.59 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59	2262	121,903.48
2289 40,798.41 2300 900,351.85 Animal Control:	2297	4,457,247.13
2300 900,351.85 Animal Control: 1 Lakeland Bank - 614402254 157.13 Other Trust: 1 Lakeland Bank: 1 2366 399,584.97 827 13,456.31 1203 558,470.10 2408 53,019.10 2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Lakeland Bank: 2207,452.76 9235 2207,452.76 9206 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 24,931.59 Water Capital: 2,931.59 Water Capital: 2,931.59 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59	2270	101,219.09
Animal Control: 157.13 Lakeland Bank - 614402254 157.13 Other Trust: 1100000000000000000000000000000000000	2289	40,798.41
Lakeland Bank - 614402254 157.13 Other Trust:	2300	900,351.85
Lakeland Bank - 614402254 157.13 Other Trust:		
Other Trust: Image: Control of the system of t	Animal Control:	
Lakeland Bank: 399,584.97 2386 399,584.97 827 13,456.31 1203 558,470.10 2408 53,019.10 2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Water Operating: 207,452.76 2335 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 2 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59	Lakeland Bank - 614402254	157.13
Lakeland Bank: 399,584.97 2386 399,584.97 827 13,456.31 1203 558,470.10 2408 53,019.10 2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Water Operating: 207,452.76 2335 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 2 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59		
2386 399,584.97 827 13,456.31 1203 558,470.10 2408 53,019.10 2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 2335 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 20317,645.77 NJCMF - 55115 2,931.59	Other Trust:	
827 13,456.31 1203 558,470.10 2408 53,019.10 2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Vater Operating: 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 207,452.77 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59	Lakeland Bank:	
1203 558,470.10 2408 53,019.10 2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Vater Operating: 207,452.76 2335 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 207,452.76 Lakeland Bank - 614402343 317,645.77 NJCMF - 55315 2,931.59	2386	399,584.97
2408 53,019.10 2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Water Operating: 207,452.76 2335 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 2 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59	827	13,456.31
2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Water Operating: 207,452.76 2335 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 207,452.76 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59	1203	558,470.10
2858 18,733.79 6721 9,865.33 9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Water Operating: 207,452.76 2335 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 207,452.76 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59	2408	53,019.10
9224 185,871.52 9232 0.04 NJCMF - 107697 11,427.15 Water Operating:	2858	18,733.79
9232 0.04 NJCMF - 107697 11,427.15 Water Operating:	6721	9,865.33
NJCMF - 107697 11,427.15 Water Operating:	9224	185,871.52
Water Operating:	9232	0.04
Water Operating:	NJCMF - 107697	11,427.15
Lakeland Bank: 207,452.76 2335 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 1 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59		
Lakeland Bank: 207,452.76 2335 207,452.76 9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital: 1 Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59	Water Operating:	
9208 2,498.58 9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital:		
9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital:	2335	207,452.76
9194 78,813.63 NJCMF - 55379 15,557.78 Water Capital:	9208	2,498.58
NJCMF - 55379 15,557.78 Water Capital:	9194	78,813.63
Water Capital:	NJCMF - 55379	
Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59		
Lakeland Bank - 614402343 317,645.77 NJCMF - 55115 2,931.59	Water Capital:	
NJCMF - 55115 2,931.59		317,645.77
		2,931.59
PAGE TOTAL 7,769,396.54		
PAGE TOTAL 7,769,396.54		
	PAGE TOTAL	7,769,396.54

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"

LIST BANKS AND AMOUNTS SUPPORTING "CASH C	DN DEPOSIT"
PREVIOUS PAGE TOTAL	7,769,396.54
Electric Operating	
Lakeland Bank:	
9186	36,539.07
9178	644,198.46
2319	4,669,045.77
907	228,855.23
NJCMF - 53740	24,477.87
Electric Capital:	
Lakeland Bank - 2327	458,429.29
NJCMF - 00005	5,116.10
PNC - 6524	392.95
Public Assistance:	
Lakeland Bank - 2773	8,257.62
General Capital: Lakeland Bank - 2351	507,879.61
NJCMF - 55042	1,593.80
NJCIVII - 33042	1,000.00
TOTAL PAGE	14,354,182.31
	<u> </u>

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
						_
Safe and Secure Communities Program	8,100.00	32,400.00	40,500.00			_
Municipal Alliance on Alcoholism and	-					_
Drug Abuse - DEDR	6,987.05	4,241.00	3,941.54			7,286.51
Municipal Alliance on Alcoholism and	-					_
Drug Abuse - DARE Program	2,050.00					2,050.00
Municipal Alliance on Alcoholism and	-					_
Drug Abuse - Supplemental Funding	2,000.00	2,000.00	1,535.57			2,464.43
Bulletproof Vest Program Grant	1,596.12	1,081.01	1,081.01			1,596.12
SFY21 Body Worn Camera Grant	32,608.00					32,608.00
South Gifford Water Main CDBG		80,000.00	80,000.00			_
Pearl, Mabey, Hasbrouck DOT Grant		339,000.00	232,173.59			106,826.41
NJ Mental Health & Addiction Services Grant		3,900.00				3,900.00
	-	-	-	-	-	_
Clean Communities		15,823.83		(15,823.83)		_
Recycling Tonnage Grant		21,066.24	11,650.59	(9,415.65)		(0.00)
						_
						_
						-
PAGE TOTALS	53,341.17	499,512.08	370,882.30	(25,239.48)	-	156,731.47

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	53,341.17	499,512.08	370,882.30	(25,239.48)	-	156,731.47
2						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	53,341.17	499,512.08	370,882.30	(25,239.48)	-	156,731.47

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	53,341.17	499,512.08	370,882.30	(25,239.48)	-	156,731.47
						-
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						-
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						-
						-
·						-
						-
						-
						-
TOTALS	53,341.17	499,512.08	370,882.30	(25,239.48)	-	156,731.47

	Grant	Balance	Transferred Budget App		Expended	Other	Cancelled	Balance
	Grant	Jan. 1, 2022	Budget	Appropriation By 40A:4-87	Expended	Other	Cancelled	Dec. 31, 2022
	Drunk Driving Enforcement Fund	34,901.59			240.00			34,661.59
	Body Armor Replacement Fund	1,482.12	1,081.01		2,563.13			
	Safe and Secure Communities Program	-	32,400.00		32,400.00			-
	Municipal Alliance on Alcoholism and	-						
	Drug Abuse - DEDR	1,467.89		4,241.00	5,131.02			577.87
	Municipal Alliance on Alcoholism and	-						-
	Drug Abuse - DARE	763.32			763.32			
Sheet 11	Municipal Alliance on Alcoholism and	-						
) et	Drug Abuse - Supplemental Funding	2,000.00		2,000.00				4,000.00
	Clean Communities Program	73,982.54	15,823.83		14,506.48			75,299.89
	Recycling Tonnage Grant	92,239.13	21,066.24		16,708.94			96,596.43
	Reserve for Stormwater Management Grant	255.00						255.00
	Alcohol Education and Rehabilitation	926.41						926.41
	SFY21 Body Worn Camera Grant	16,773.00			16,773.00			
	Pearl, Mabey, Hasbrouck DOT Grant		339,000.00		260,899.32			78,100.68
	South Gifford Water Main CDBG		80,000.00		80,000.00			
	NJ Mental Health & Addiction Services Grant			3,900.00	3,705.00			195.00
	PAGE TOTALS	224,791.00	489,371.08	10,141.00	433,690.21	-	-	290,612.87

Grant	Balance Jan. 1, 2022	Transferrec Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	224,791.00	489,371.08		433,690.21	-	-	290,612.87
							-
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							_
2							
							_
							_
PAGE TOTALS	224,791.00	489,371.08	10,141.00	433,690.21	-	-	290,612.87

Shee 11.1

Grant	Balance Jan. 1, 2022	Transferred Budget App Budget	l from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	224,791.00	489,371.08		433,690.21	-	-	290,612.87
							-
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							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	224,791.00	489,371.08	10,141.00	433,690.21	-	-	290,612.87

Sheet 11.2

Grant	Balance Jan. 1, 2022	Transferrec Budget App Budget	from 2022 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	224,791.00	489,371.08		433,690.21	-	_	290,612.87
							_
<u> </u>							
`							-
							-
							-
							-
							-
							-
TOTALS	224,791.00	489,371.08	10,141.00	433,690.21	-	-	290,612.87

Sheet 11 Totals

Grant	Balance Jan. 1, 2022	Budget App	Transferred from 2022 Budget Appropriations Budget Appropriation		Other	Balance Dec. 31, 2022
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Clean Communities Program	15,823.83	15,823.83		16,554.24		16,554.24
Recycling Tonnage Grant	9,415.65	9,415.65				
American Rescue Plan Funds	400,566.56			400,566.56	(100,000.00)	701,133.12
Body Armor Replacement Fund				1,359.48		1,359.48
						-
						-
						-
						-
1 						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	425,806.04	25,239.48	-	418,480.28	(100,000.00)	719,046.84

Sheet 12 Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	XXXXXXXXX
School Tax Payable #	****	
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	****	19,007,856.00
Paid	18,701,618.48	XXXXXXXXX
Balance - December 31, 2022	****	XXXXXXXXX
School Tax Payable #	306,237.52	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	19,007,856.00	19,007,856.00

school debt service, emergency authorizations-schools, transfer to пд туре 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		35,438.69
2022 Levy:		xxxxxxxxx
General County	xxxxxxxxxx	2,789,821.93
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	69,587.78
Due County for Added and Omitted Taxes	xxxxxxxxxx	32,205.82
Paid	2,894,848.40	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	XXXXXXXXX
County Taxes		XXXXXXXXX
Due County for Added and Omitted Taxes	32,205.82	XXXXXXXXX
	2,927,054.22	2,927,054.22

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	****	xxxxxxxx
Fire -	****	XXXXXXXXXX
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	1,331,000.00	1,331,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	4,256,847.08	4,502,149.22	245,302.14
Added by N.J.S.A. 40A:4-87 (List on 17a)	10,141.00	10,141.00	
Total Miscellaneous Revenue Anticipated	4,266,988.08	4,512,290.22	245,302.14
Receipts from Delinquent Taxes	225,000.00	202,470.92	(22,529.08)
Amount to be Raised by Taxation:	****	XXXXXXXX	
(a) Local Tax for Municipal Purposes	7,929,549.28	xxxxxxxx	*****
(b) Addition to Local District School Tax		xxxxxxxx	*****
(c) Minimum Library Tax	369,064.72	xxxxxxxx	****
Total Amount to be Raised by Taxation	8,298,614.00	8,776,673.97	478,059.97
	14,121,602.08	14,822,435.11	700,833.03

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	30,151,145.50
Amount to be Raised by Taxation	XXXXXXXXX	XXXXXXXX
Local District School Tax	19,007,856.00	xxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	2,859,409.71	xxxxxxxx
Due County for Added and Omitted Taxes	32,205.82	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	525,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	8,776,673.97	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	хххххххх	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or defic	t 30,676,145.50	30,676,145.50

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

STATEMENT OF GENERAL BUDGET REVENUES 2022 (Continued)

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

Source	Budget	Realized	Excess or Deficit
Municipal Alliance on Alcoholism and		-	-
Drug Abuse - DEDR	4,241.00	4,241.00	-
Municipal Alliance on Alcoholism and		-	-
Drug Abuse - Supplemental Funding	2,000.00	2,000.00	-
NJ Division of Mental Health and Addictions		-	-
Services Funding	3,900.00	3,900.00	-
		-	-
		-	-
		-	-
		-	-
		-	_
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		-	-
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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:
-----	------------

jkozimor@butlerborough.com

STATEMENT OF GENERAL BUDGET REVENUES 2022 (Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	10,141.00	10,141.00	-
		_	-
		-	-
		-	-
		-	-
		_	-
			-
		-	-
		-	-
		-	-
		-	-
		-	-
		_	-
		-	-
		-	-
		-	-
		-	-
		-	-
		_	-
		-	-
		-	-
		-	
		_	
		-	
		_	_
		_	_
		-	-
		-	-
		-	_
		-	-
TOTALS	10,141.00	10,141.00	

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	14,111,461.08	
2022 Budget - Added by N.J.S.A. 40A:4-87		10,141.00
Appropriated for 2022 (Budget Statement Item 9)		14,121,602.08
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		14,121,602.08
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		14,121,602.08
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	12,896,944.67	
Paid or Charged - Reserve for Uncollected Taxes 525,000.00		
Reserved 410,604.64		
Total Expenditures		13,832,549.31
Unexpended Balances Canceled (see footnote)		289,052.77

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	245,302.14
Delinquent Tax Collections	XXXXXXXX	
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	478,059.97
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxx	289,052.77
Miscellaneous Revenue Not Anticipated	xxxxxxxx	257,675.79
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	180,128.91
Prior Years Interfunds Returned in 2022	xxxxxxxx	3.06
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2022	-	xxxxxxxx
Balance - December 31, 2022	xxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	_	xxxxxxxx
Delinquent Tax Collections	22,529.08	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2022	195,868.92	xxxxxxxx
Prior Year Senior Citizens Deductions Disallowed	250.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	1,231,574.64	XXXXXXXXX
·	1,450,222.64	1,450,222.64

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Cable Television Franchise Fees	36,788.00
Interest on Sewer Rents	5,939.32
Insurance Reimbursements	1,495.00
Interest on Assessments	5,352.37
Copies	15.01
P-Card Rebate	313.49
Zoning Codes	65,905.02
Registrar and Health	13,780.00
Marriage License Fees	84.00
DMV Inspection Fines	1,050.00
Administrative Fee - Senior Citizens and Veterans and Homesteead Rebate	1,086.80
Nutrition Center Rent	8,500.0
Sewer Connection Fees	1,500.0
Sale of Recyclables	902.0
FEMA Reimbursements	71,591.7
Miscellaneous Reimbursements	38,365.2
Miscellaneous Revenues	3,660.74
Sale of Leaf Bags	1,297.0
Police Unclaimed Funds	50.0
Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	257,675.7

SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	2,303,800.76
2.	xxxxxxxx	
3. Excess Resulting from 2022 Operations	XXXXXXXX	1,231,574.64
4. Amount Appropriated in the 2022 Budget - Cash	1,331,000.00	xxxxxxxx
 Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services 	_	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	2,204,375.40	xxxxxxxx
	3,535,375.40	3,535,375.40

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

Cash	5,325,522.31
Investments	
Sub Total	5,325,522.31
Deduct Cash Liabilities Marked with "C" on Trial Balance	3,121,146.91
Cash Surplus	2,204,375.40
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.	2,204,375.40

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) #			\$	30,168,684.12
	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.			\$	338,836.04
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$	
5b.	Subtotal 2022 Levy\$ 30,507,520.16Reductions Due to Tax Appeals**\$Total 2022 Tax Levy\$			\$_	30,507,520.16
6.	Transferred to Tax Title Liens			\$	10,066.35
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	30,461.30
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2021	\$	180,344.55		
	In 2022*	\$	29,589,620.32		
	Homestead Benefit Credit	\$	340,180.63		
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$	41,000.00	_	
	Total To Line 14	\$	30,151,145.50	=	
11.	Total Credits			\$_	30,191,673.15
12.	Amount Outstanding December 31, 2022			\$_	315,847.01
13.	Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is 98.83%				
<u>Note</u>	: If municipality conducted Accelerated Tax Sale or Tax Levy Sa	ale	check herea	nd c	omplete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ \$	30,151,145.50	-	
	To Current Taxes Realized in Cash (Sheet 17)	\$	30,151,145.50	_	
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 be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.	• to			
# 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)	\$ 30,151,145.50
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 30,151,145.50
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 30,507,520.16
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.83%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 30,151,145.50
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 30,151,145.50
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 30,507,520.16
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.83%

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	****	10,745.31
2. Senior Citizens Deductions Per Tax Billings	4,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	36,000.00	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	250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	****	250.00
9. Received in Cash from State	****	40,750.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	****	_
Due To State of New Jersey	10,745.31	xxxxxxxx
	51,995.31	51,995.31

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

Line 2	4,000.00
Line 3	36,000.00
Line 4	1,250.00
Sub - Total	41,250.00
Less: Line 7	250.00
To Item 10, Sheet 22	41,000.00

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

		Debit	Credit
Balance - January 1, 2022	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	1	301,336.06	xxxxxxxx
A. Taxes	238,713.67	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	62,622.39	xxxxxxxxx	xxxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxxx
A. Taxes	xxxxxxxxx	2.96	
B. Tax Title Liens	xxxxxxxxx		
3. Transferred to Foreclosed Tax Title Liens:	xxxxxxxxx	xxxxxxxxx	
A. Taxes	xxxxxxxxx		
B. Tax Title Liens	xxxxxxxx		
4. Added Taxes	250.00	xxxxxxxxx	
5. Added Tax Title Liens		xxxxxxxxx	
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) -	xxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxx	301,583.10
8. Totals		301,586.06	301,586.06
9. Balance Brought Down		301,583.10	xxxxxxxxx
10. Collected:		xxxxxxxxx	202,470.92
A. Taxes	202,470.92	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2022 Tax Sale			xxxxxxxxx
12. 2022 Taxes Transferred to Liens	12. 2022 Taxes Transferred to Liens		
13. 2022 Taxes		315,847.01	xxxxxxxxx
14. Balance - December 31, 2022	n	xxxxxxxxx	425,025.54
A. Taxes	352,336.80	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	72,688.74	xxxxxxxxx	xxxxxxxxx
15. Totals		627,496.46	627,496.46

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 67.13%

17. Item No.14 multiplied by percentage shown above is **285,319.65** and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	496,800.00	xxxxxxxx
2. Foreclosed or Deeded in 2022	хххххххх	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	xxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		XXXXXXXXX
14. Balance - December 31, 2022	xxxxxxxx	496,800.00
	496,800.00	496,800.00

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	Amount Dec. 31, 202 per Audit <u>Report</u>	21	Amount in 2022 <u>Budget</u>		Amount Resulting from <u>2022</u>		Balance as at Dec. 31, 2022
Emergency Authorization -		•		•		•	
Municipal*	\$	\$		\$		\$_	-
Emergency Authorization -							
Schools	\$	\$		\$		\$_	-
Overexpenditure of Appropriations	\$	\$		\$		\$	-
	\$\$	\$		\$		\$	-
	\$\$	\$		\$		\$	-
	\$\$	\$		\$		\$	-
	\$\$	\$		\$		\$	-
	\$\$	\$		\$		\$	-
	\$\$	\$		\$		\$	-
TOTAL DEFERRED CHARGES	_\$	\$	-	\$	-	\$	_

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	On Account of	Date Entered	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	XXXXXXXX	1,050,000.00	
Issued	xxxxxxxx		
Paid	585,000.00	xxxxxxxx	
Outstanding - December 31, 2022	465,000.00		
	1,050,000.00	1,050,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 465,000.00
2023 Interest on Bonds*			
ASSESSMENT SER	RIAL BONDS		
Outstanding - January 1, 2022	XXXXXXXX		
Issued	XXXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2022			
	-	_	
2023 Bond Maturities - Assessment Bonds	\$		
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 4,650.00

LIST OF BONDS ISSUED DURING 2022

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

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

LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	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	ERIAL BONDS		-
Issued	xxxxxxxx		
Paid		****	
Outstanding - December 31, 2022	-	*****	
	-	-	
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 Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget F For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
16-13 Improvements to Roads	495,000.00	9/15/2016	157,500.00	9/8/2023	3.7500%	26,052.63	5,906.25	09/08/23
16-17 Gifford Street Sidewalk Improvements	57,100.00	9/15/2016	20,000.00	9/8/2023	3.7500%	3,005.26	750.00	09/08/23
18-12 Improvements to Various Roads	324,000.00	9/13/2018	259,000.00	9/8/2023	3.7500%	17,052.63	9,712.50	09/08/23
17-12 Morris Avenue Sidewalks	114,000.00	9/12/2019	94,000.00	9/8/2023	3.7500%	6,000.00	3,525.00	09/08/23
18-16 Purchase Fire Trucks	950,000.00	9/12/2019	816,250.00	9/8/2023	3.7500%	49,376.30	30,609.38	09/08/23
19-15 Manning Avenue Sidewalk Assessment	119,000.00	9/12/2019	109,000.00	9/8/2023	3.7500%	6,263.16	4,087.50	09/08/23
21-11 Construction of Playground	475,000.00	9/8/2022	475,000.00	9/8/2023	3.7500%		17,812.50	09/08/23
Page Totals	2,534,100.00		1,930,750.00			107,749.98	72,403.13	

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 I For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	2,534,100.00		1,930,750.00			107,749.98	72,403.13	
0								
*								
PAGE TOTALS	2,534,100.00		1,930,750.00			107,749.98	72,403.13	

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 I	Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2023 Budget	Requirements For Interest**	Interest Computed to (Insert Date)
		<u> </u>		Dec. 31, 2022					
PREVIOUS PAGE	TOTALS	2,534,100.00		1,930,750.00			107,749.98	72,403.13	
Sh									
Sheet									
သ									
	PAGE TOTALS	2,534,100.00		1,930,750.00			107,749.98	72,403.13	

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

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	2023 Budget 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 - January 1, 2022		2022	Other	Expended	Authorizations	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
2016-7 Improvements to Buildings and Grounds	4,678.94				312.38		4,366.56	
2017-04 Various Improvements	37,499.00				22,874.28		14,624.72	
2017-14 Improvements to Sewer System	39,980.78				480.00		39,500.78	
2018-07 Improvments to Buildings and Grounds	9,042.20				6,369.04		2,673.16	
19-5 Improvements to Buildings and Grounds	63,977.40						63,977.40	
19-6 Purchase Fire Equipment	13,458.30				9,545.94		3,912.36	
20-12 Improvements to Maple Lake Road	164,671.90						164,671.90	
21-06 Purchase Fire Department Vehicle	45,000.00				44,523.30		476.70	
21-08 Purchase Streets and Roads Equipment	30,000.00						30,000.00	
21-09 Purchase Police Equipment	39,704.08				27,282.58		12,421.50	
21-10 Purchase Fire Department Equipment	21,894.00						21,894.00	
21-11 Improvements to Buildings and Grounds	26,500.00						26,500.00	
21-12 Improvements to Sewer System	35,000.00						35,000.00	
22-06 Purchase Police Equipment			38,000.00				38,000.00	
22-08 Improvements to Roads			250,000.00		194,981.87		55,018.13	
22-11 Construction of Playground			650,000.00		225,543.82			424,456.18
Page Total	531,406.60	-	938,000.00	_	531,913.21	-	513,037.21	424,456.1

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - Dece Funded	mber 31, 2022 Unfunded
	i unded	Onlanded	Additionzations			Canceled	i unded	Officinded
PREVIOUS PAGE TOTALS	531,406.60	-	938,000.00	-	531,913.21	-	513,037.21	424,456.18
PAGE TOTALS	531,406.60	-	938,000.00	-	531,913.21	-	513,037.21	424,456.18

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - Dece Funded	ember 31, 2022 Unfunded
	Funded	Uniunded	Authonzations			Canceled	Funded	Uniunded
PREVIOUS PAGE TOTALS	531,406.60	-	938,000.00	-	531,913.21	-	513,037.21	424,456.18
PAGE TOTALS	531,406.60	-	938,000.00	-	531,913.21	-	513,037.21	424,456.18

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - Dece Funded	ember 31, 2022 Unfunded
	T undou	omanaoa	Autonzatione			Galicolou	T diluod	omanada
PREVIOUS PAGE TOTALS	531,406.60	-	938,000.00	-	531,913.21	-	513,037.21	424,456.18
GRAND TOTALS	531,406.60	-	938,000.00	-	531,913.21	-	513,037.21	424,456.18

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	168,671.21
Received from 2022 Budget Appropriation*	xxxxxxxx	335,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	XXXXXXXXX
		xxxxxxxx
		XXXXXXXX
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	388,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	115,671.21	xxxxxxxx
	503,671.21	503,671.21

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	
Received from 2022 Budget Appropriation*	xxxxxxxx	
Received from 2022 Emergency Appropriation*	xxxxxxxxx	
		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.

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
22-06 Purchase Police Equipment	38,000.00		38,000.00	
22-08 Improvements to Roads	250,000.00		250,000.00	
22-11 Construction of Playground	650,000.00	475,000.00	100,000.00	75,000.00
Total	938,000.00	475,000.00	388,000.00	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	50,461.90
Premium on Sale of Bonds	xxxxxxxx	15,462.80
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2022 Budget Revenue	20,000.00	XXXXXXXX
Balance - December 31, 2022	45,924.70	xxxxxxxx
	65,924.70	65,924.70

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				\$	30,	507,5	20.16
	2.	Amount of Item 1 Collected in 2022 (*)			\$	30,15 ⁻	1,145.50	_	
	3.	Seventy (70) percent of Item 1				\$	21,	355,20	64.11
	(*) In	cluding prepayments and overpayment	s a	pplied.					
B.	1.	Did any maturities of bonded obligation	ns	or notes fall due du	ring the	year 2022	?		
		Answer YES or NO YES							
	2.	Have payments been made for all bon December 31, 2022?	de	d obligations or not	es due c	on or befor	e		
		Answer YES or NO YES		If answer is "NO"	give de	tails			
		NOTE: If answer to Item B1 is YES,	the	en Item B2 must be	e answe	ered			
		s the appropriation required to be includ or notes exceed 25% of the total appro ? Answer YES or NO				-	•		
D.									
	1.	Cash Deficit 2021						\$	
	2.	4% of 2021 Tax Levy for all purposes:		Levy \$			=	\$	
	3.	Cash Deficit 2022						\$	
	4.	4% of 2022 Tax Levy for all purposes:		Levy \$			=	\$	
E.		<u>Unpaid</u>		<u>2021</u>		<u>2022</u>	2		<u>Total</u>
	1.	State Taxes	\$		\$			\$	-
	2.	County Taxes	\$		\$	32	2,205.82	\$	32,205.82
	3.	Amounts due Special Districts							
			\$		\$		-	\$	-
	4.	Amount due School Districts for School	ol T	ах					
			\$		\$	306	6.237.52	\$	306.237.52

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

POST CLOSING TRIAL BALANCE - WATER UTILITY 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	304,978.12		_
Investments			
Due from -			
Due from -			
Receivables Offset with Reserves:			_
Consumer Accounts Receivable	88,084.56		_
Liens Receivable			_
Inventory	151,371.58		
Deferred Charges (Sheet 48)			
Overexpenditure of Appropriation Reserves	2,628.39		-
Cash Liabilities:			_
Appropriation Reserves		4,873.49	
Encumbrances Payable		341.02	
Accrued Interest on Bonds and Notes		36,672.63	_
Due to Current		164,052.27	
Water Rent Overpayments		10,139.34	_
Reserve for Water Meter Deposits		86,140.13	-
Subtotal - Cash Liabilities		302,218.88	"C"
Reserve for Consumer Accounts and Lien Receivable		239,456.14	
Fund Balance		5,387.63	_
Total (Do not growd, add addition	547,062.65	547,062.65	-

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

AS AT DECEMBER 31, 2022

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXX
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH	319,955.75	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	15,942,016.45	
AUTHORIZED AND UNCOMPLETED	2,662,200.00	
DUE FROM STATE AND FEDERAL GRANT FUND	100,000.00	
COMMUNITY DEVELOPMENT BLOCK GRANT RECEIVABLE	2,990.17	
	_	
PAGE TOTALS (Do not crowd - add additional she	19,027,162.37	_

POST CLOSING TRIAL BALANCE - WATER UTILITY 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	19,027,162.37	-
BONDS PAYABLE		683,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		2,948,475.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		111,727.24
UNFUNDED		282,835.49
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER UTILITY OPERATING		
RESERVE FOR AMORTIZATION		14,599,704.45
RESERVE FOR DEFERRED AMORTIZATION		373,037.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		_
CAPITAL IMPROVEMENT FUND		4,332.51
CAPITAL FUND BALANCE		24,050.68
TOTALS	19,027,162.37	19,027,162.37

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 WATER UTILITY UTILITY ASSESSMENT TRUST 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	Operating Budget				Disbursements	Dec. 31, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxxx	****	xxxxxxx	xxxxxxxx	xxxxxxx	****	xxxxxxxx
								_
								_
								_
								-
								_
Assessment Bond Anticipation Note Issues:	XXXXXXXXX	xxxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	XXXXXXXXX	xxxxxxxx
								_
								_
								-
								_
Other Liabilities								_
Trust Surplus								_
Less Assets "Unfinanced"*	XXXXXXXXX	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	XXXXXXXXX	xxxxxxxx
								-
								-
								_
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF WATER UTILITY UTILITY BUDGET - 2022

BUDGET REVENUES

BUDGET REVENUES							
Source	Budget	Received in Cash	Excess or Deficit*				
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of		-	-				
Director of Local Government							
Water Rents	1,919,000.00	2,094,489.53	175,489.53				
Fire Hydrant Service	21,000.00	21,000.00					
Miscellaneous Revenues Anticipated	7,500.00	16,382.55	8,882.55				
Bloomingdale Water Supply Agreement	23,500.00	-	(23,500.00)				
Reserve for Debt Service			-				
Capital Fund Balance	24,000.00	24,000.00					
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx				
			-				
Subtotal	1,995,000.00	2,155,872.08	160,872.08				
Deficit (General Budget) **	201,000.00	36,947.73	(164,052.27)				
	2,196,000.00	2,192,819.81	(3,180.19)				

** 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		2,196,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,196,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	2,196,000.00	
Deduct Expenditures:		
Paid or Charged	2,191,125.53	
Reserved	4,873.49	
Surplus (General Budget)**		
Total Expenditures	2,195,999.02	
Unexpended Balance Canceled (See Footnote)		0.98

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 UTILITY UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Water Utility 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)")	2,155,872.08	
Miscellaneous Revenue Not Anticipated	3,057.15	
2021 Appropriation Reserves Canceled in 2022	122.06	
Total Revenue Realized		2,159,051.29
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged	2,191,125.53	
Reserved	4,873.49	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,195,999.02	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,195,999.02
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	_	
Deficit		36,947.73
Anticipated Revenue - Deficit (General Budget)**	36,947.73	
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 Utility Utility for 2021

2021 Appropriation Reserves Canceled in 2022	122.06	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		122.06

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

RESULTS OF 2022 OPERATIONS - WATER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	XXXXXXXX	0.98
Miscellaneous Revenues Not Anticipated	XXXXXXXX	3,057.15
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXX	122.06
Deficit in Anticipated Revenues	3,180.19	XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	_
Excess in Operations - to Operating Surplus	0.00	XXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	3,180.19	3,180.19

OPERATING SURPLUS - WATER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	5,387.63
Excess in Results of 2022 Operations	xxxxxxxx	0.00
Amount Appropriated in the 2022 Budget - Cash	-	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance - December 31, 2022	5,387.63	xxxxxxxx
	5,387.63	5,387.63

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

Cash		304,978.12
Investments		
Interfund Accounts Receivable		
Subtotal		304,978.12
Deduct Cash Liabilities Marked with "C" on Trial Balance		302,218.88
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,759.24
Other Assets Pledged to Surplus:*		
Deferred Charges #	2,628.39	
Operating Deficit #		
Total Other Assets		2,628.39
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		5,387.63

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

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

SCHEDULE OF WATER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2021		\$	87,756.67
Increased	2.11			
Increased I	Rents Levied		\$	2,094,817.42
Decreased	by:			
200.04004	~ .			
	Collections	\$ 2,094,489.53	-	
	Overpayments applied	\$ 		
	Transfer to Liens	\$	_	
	Other	\$		
			\$	2,094,489.53
_				
Balance De	ecember 31, 2022		\$	88,084.56

SCHEDULE OF WATER UTILITY UTILITY LIENS

Balance De	\$		
Increased b	y:		
	Transfers from Accounts Receivable	\$	_
	Penalties and Costs	\$	
	Other	\$	
			\$
Decreased	by:		
	Collections	\$	
	Other	\$	
			\$
Balance De	cember 31, 2022		\$

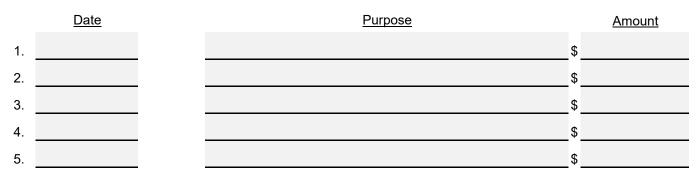
DEFERRED CHARGES - MANDATORY CHARGES ONLY -WATER UTILITY UTILITY FUND

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

	<u>Caused By</u>	Amount Dec. 31, 2021 per Audit	Amount in 2022 Budget	Amount Resulting	Balance as at <u>Dec. 31, 2022</u>
1.	Emergency Authorization - Municipal*	\$ <u>Report</u>	\$ <u>Budget</u>	\$ 2022	\$ <u>Dec. 31, 2022</u> -
2.	Overexpenditure of Appropriation	\$	\$	\$	\$ -
3.	Reserves	\$	\$	\$ 2,628.39	\$ 2,628.39
4.		\$	\$	\$	\$ -
5.		\$	\$	\$	\$ -
	Deficit in Operations	\$ 133,155.27	\$ 133,155.27	\$	\$ -
	Total Operating	\$ 133,155.27	\$ 133,155.27	\$ 2,628.39	\$ 2,628.39
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	REDUCE 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

WATER UTILITY	UTILITY	ASSESSMENT	BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		*****	
Outstanding - December 31, 2022	-	*****	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds			
WATER UTILITY UTILIT			
Outstanding - January 1, 2022	xxxxxxxx	793,000.00	
Issued	xxxxxxxx		
Paid	110,000.00	xxxxxxxx	
Outstanding - December 31, 2022	683,000.00	XXXXXXXX	
	793,000.00	793,000.00	
2023 Bond Maturities - Capital Bonds			\$ 115,000.00
2023 Interest on Bonds		\$ 18,190.00	

INTEREST ON BONDS - WATER UTILITY UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$ 18,190.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 2,273.75	
Subtotal	\$ 15,916.25	
Add: Interest to be Accrued as of 12/31/2023	\$ 1,923.75	
Required Appropriation 2023		\$ 17,840.00

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2023 DEBT SERVICE FOR LOANS WATER UTILITY 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		\$	
WATER UTILITY U			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		*****	
Outstanding - December 31, 2022		 	
		-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - WATER UTILITY 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		\$ -

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2023 DEBT SERVICE FOR LOANS WATER UTILITY 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 UTILITY U			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	XXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - WATER UTILITY 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		\$ -

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

DEBT SERVICE FOR WATER UTILITY 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	202 For Principal	23 For Interest	Interest Computed to (Insert Date)
=	1.	2013-6 Improvements to Water System	345,000.00	12/19/2013	282,030.00	9/8/2023	3.75%	4,367.09	10,576.13	9/8/2023
-	2.	2014-7 Improvements to Water System	450,000.00	9/18/2014	415,600.00	9/8/2023	3.75%	5,696.20	15,585.00	9/8/2023
-	3.	2015-4 Improvements to Water System	450,000.00	9/17/2015	421,000.00	9/8/2023	3.75%	5,696.20	15,787.50	9/8/2023
	4.	2016-11 Improvements to Water System	120,000.00	9/15/2016	110,682.00	9/8/2023	3.75%	1,518.99	4,150.58	9/8/2023
	5.	2017-10 Improvements to Water System	446,500.00	9/14/2017	428,408.00	9/8/2023	3.75%	5,991.68	16,065.30	9/8/2023
_	6.	2018-11 Improvements to Water System	485,000.00	9/14/2018	471,755.00	9/8/2023	3.75%	6,620.26	17,690.81	9/8/2023
2	7.	2019-10 Improvements to Water System	627,000.00	9/12/2019	619,000.00	9/8/2023	3.75%	7,936.71	23,212.50	9/8/2023
	8.	2022-10 Improvements to Water System	200,000.00	9/8/2022	200,000.00	9/8/2023	3.75%		7,500.00	9/8/2023
5	9.									
-	тот	AL	3,123,500.00		2,948,475.00			37,827.13	110,567.81	

Sheet 50

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

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

of 20% of the original amount issued annually.

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if

it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted.

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

DEBT SERVICE FOR WATER UTILITY 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.									
6 7.									
8.									
ה 9.									
тот	AL	3,123,500.00		2,948,475.00			37,827.13	110,567.81	

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 - WATER UTILITY UTILITY BUDGET							
2023 Interest on Notes	\$	110,567.81					
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	34,398.88					
Subtotal	\$	76,168.93					
Add: Interest to be Accrued as of 12/31/2023	\$	37,500.00					
Required Appropriation 2023	\$	113,668.93					

DEBT SERVICE SCHEDULE FOR WATER UTILITY 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)
			Dec. 31, 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.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY UTILITY

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2022	2023	Expended	Other	Balance - Dece	mber 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations			• • • •	Funded	Unfunded
12-9 Improvements to Municipal Building	3,309.52				2,495.00		814.52	
2015-4 Water System Improvements		26,564.58			11,042.18			15,522.40
2016-11 Water System Improvements		5,767.26						5,767.26
17-10 Improvements to Water System		4,270.04			1,608.29			2,661.75
18-11 Improvements to Water System		147,595.72			24,932.85			122,662.87
19-10 Improvements to Water System		64,190.62			61,601.66			2,588.96
20-09 Purchase Backhoe	912.72						912.72	
22-07 Improvements to Water System			10,000.00				10,000.00	
22-10 Improvements to Water System			200,000.00		66,367.75			133,632.25
22-12 Purchase Water Meters			100,000.00				100,000.00	
PAGE TOTALS	4,222.24	248,388.22	310,000.00		168,047.73	-	111,727.24	282,835.49

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022 Funded Unfunded		2023 Authorizations		Expended	Other	Balance - December 31, 2022 Funded Unfunded	
	Funded	Uniunded	Authorizations				Funded	Uniunded
PREVIOUS PAGE TOTALS	4,222.24	248,388.22	310,000.00	_	168,047.73	-	111,727.24	282,835.49
ρ 								
PAGE TOTALS	4,222.24	248,388.22	310,000.00	-	168,047.73	-	111,727.24	282,835.49

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		nuary 1, 2022	2023		Expended	Other	Balance - Dece	
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	4,222.24	248,388.22	310,000.00	-	168,047.73	-	111,727.24	282,835.49
Sheet 52.2									
Ă									
	PAGE TOTALS	4,222.24	248,388.22	310,000.00	-	168,047.73		111,727.24	282,835.49

	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023		Expended	Other	Balance - Dece	
		Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	4,222.24	248,388.22	310,000.00	-	168,047.73	-	111,727.24	282,835.49
. თ									
Sheet 52.3									
	PAGE TOTALS	4,222.24	248,388.22	310,000.00	-	168,047.73	-	111,727.24	282,835.49

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar		2023		Expended	Other	Balance - Dece	
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	4,222.24	248,388.22	310,000.00	-	168,047.73	-	111,727.24	282,835.49
υ δ									
Sheet 52.4									
	TOTALS	4,222.24	248,388.22	310,000.00		168,047.73	<u> </u>	111,727.24	282,835.49

WATER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	4,332.51
Received from 2022 Budget Appropriation	XXXXXXXXX	10,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)		
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	10,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	4,332.51	xxxxxxxx
	14,332.51	14,332.51

WATER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	
Received from 2022 Budget Appropriation*	xxxxxxxx	
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.

WATER UTILITY UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
22-07 Improve. to Water System	10,000.00		10,000.00	
22-10 Improve. to Water System	200,000.00	200,000.00		
22-12 Purchase Water Meters	100,000.00			100,000.00
	310,000.00	200,000.00	10,000.00	100,000.00

WATER UTILITY UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	24,437.23
Premium on Sale of Bonds	XXXXXXXX	23,613.45
Funded Improvement Authorizations Canceled	XXXXXXXX	
Utilized as Anticipated Revenue in Water Utility Operating Fund	24,000.00	
Appropriated to Finance Improvement Authorization		XXXXXXXX
Appropriation to 2022 Budget Reserve		xxxxxxx
Balance - December 31, 2022	24,050.68	XXXXXXXX
	48,050.68	48,050.68

POST CLOSING TRIAL BALANCE - ELECTRIC UTILITY 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	5,243,056.96		
Investments			
Due from -			
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	925,316.53		
Liens Receivable			
Public Power Association Receivable	42,067.76		
Inventory	1,525,899.13		
Prepaid Sales Tax	88,384.00		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		504,631.92	
Encumbrances Payable		63,644.07	
Accrued Interest on Bonds and Notes		24,066.25	
ZEC Payable		202,952.47	
Accounts Payable		327,094.64	
Electric Overpayments		130,903.45	
Reserve for Electric Meter Deposits		608,259.38	
Subtotal - Cash Liabilities		1,861,552.18	"C"
Reserve for Consumer Accounts and Lien Receivable		2,493,283.42	
Fund Balance		3,469,888.78	
Total	7,824,724.38	7,824,724.38	

POST CLOSING FRIAL BALANCE - ELECTRIC UTILITY 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	230,820.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued		230,820.00
CASH	462,836.70	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	24,036,541.30	
AUTHORIZED AND UNCOMPLETED	2,023,500.00	
PAGE TOTALS	26,753,698.00	230,820.00

POST CLOSING FRIAL BALANCE - ELECTRIC UTILITY 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	26,753,698.00	230,820.00
BONDS PAYABLE		1,201,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		1,762,500.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		212,590.35
UNFUNDED		272,179.06
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER UTILITY OPERATING		
RESERVE FOR AMORTIZATION		22,230,221.30
RESERVE FOR DEFERRED AMORTIZATION		635,500.00
RESERVE FOR DEBT SERVICE		8,538.77
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		106,482.71
CAPITAL FUND BALANCE		93,865.81
TOTALS (Do not crowd - add addit	26,753,698.00	26,753,698.00

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		-

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

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

*Show as red figure

SCHEDULE OF ELECTRIC UTILITY UTILITY BUDGET - 2022

BUDGET	REVENUES	
	D 1 4	

BODGET REVENUES							
Source	Budget	Received in Cash	Excess or Deficit*				
Operating Surplus Anticipated	2,885,321.00	2,885,321.00	_				
Operating Surplus Anticipated with Consent of Director of Local Government							
Base Rate Revenus	6,400,000.00	6,645,426.42	245,426.42				
LEAC Revenues	9,700,000.00	9,840,998.69	140,998.69				
Miscellaneous Revenues	200,000.00	291,715.51	91,715.51				
			-				
			-				
Reserve for Debt Service			-				
Capital Fund Balance	15,250.00	15,250.00					
Added by N.J.S.A. 40A:4-87:(List)	хххххххх	xxxxxxxx	xxxxxxxx				
			-				
			-				
Subtotal	19,200,571.00	19,678,711.62	478,140.62				
Deficit (General Budget) **			-				
	19,200,571.00	19,678,711.62	478,140.62				

** 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		19,200,571.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		19,200,571.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	19,200,571.00	
Deduct Expenditures:		
Paid or Charged	16,685,937.41	
Reserved	504,631.92	
Surplus (General Budget)**		
Total Expenditures		17,190,569.33
Unexpended Balance Canceled (See Footnote)		2,010,001.67

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

ELECTRIC UTILITY UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Electric Utility 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)")	19,678,711.62	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	955,250.60	
Total Revenue Realized		20,633,962.22
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXX	
Paid or Charged	16,685,937.41	
Reserved	504,631.92	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in	17,190,569.33	
Above "Total Expenditures"		
Total Expenditures - As Adjusted		17,190,569.33
Excess		3,443,392.89
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2022 Operation		
Remainder = ("Excess in Operations" - Sheet 46)	3,443,392.89	
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 Electric Utility Utility for 2021

2021 Appropriation Reserves Canceled in 2022	955,250.60	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		955,250.60

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

RESULTS OF 2022 OPERATIONS - ELECTRIC UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	478,140.62
Unexpended Balances of Appropriations	xxxxxxxx	2,010,001.67
Miscellaneous Revenues Not Anticipated	xxxxxxxx	_
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	955,250.60
Deficit in Anticipated Revenues	-	XXXXXXXX
Appropriated as Revenue in Current Fund Budget	125,000.00	XXXXXXXX
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	3,318,392.89	XXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	3,443,392.89	3,443,392.89

OPERATING SURPLUS - ELECTRIC UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	3,036,816.89
Excess in Results of 2022 Operations	xxxxxxxx	3,318,392.89
Amount Appropriated in the 2022 Budget - Cash	2,885,321.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	3,469,888.78	XXXXXXXX
	6,355,209.78	6,355,209.78

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

Cash	5,243,056.96
Investments	
Interfund Accounts Receivable	88,384.00
Subtotal	5,331,440.96
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,861,552.18
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	3,469,888.78
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	3,469,888.78

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

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

SCHEDULE OF ELECTRIC UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2021		\$	1,166,595.63
Increased				
Increased I	Rents Levied		\$	17,522,374.75
Decreased	by:			
	Collections	\$ 17,763,653.85	-	
	Overpayments applied	\$		
	Transfer to Liens	\$	_	
	Other	\$		
			\$	17,763,653.85
Balance De	ecember 31, 2022		\$	925,316.53

SCHEDULE OF ELECTRIC UTILITY UTILITY LIENS

Balance Dec	cember 31, 2021	\$
Increased by	y:	
-	Transfers from Accounts Receivable	\$ _
I	Penalties and Costs	\$ -
(Other	\$
		\$
Decreased b	by:	
(Collections	\$ _
(Other	\$
		\$
Balance Dec	cember 31, 2022	\$

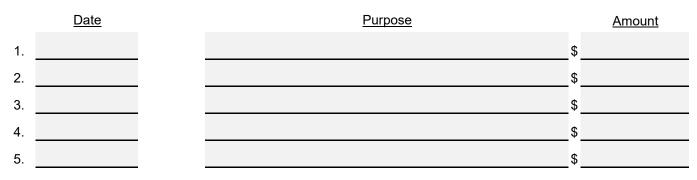
DEFERRED CHARGES - MANDATORY CHARGES ONLY -ELECTRIC UTILITY UTILITY FUND

(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	REDUCE 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

ELECTRIC UTILITY 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			
ELECTRIC UTILITY UTILI			
Outstanding - January 1, 2022	xxxxxxxx	1,961,000.00	
Issued	xxxxxxxx		
Paid	760,000.00	xxxxxxxx	
Outstanding - December 31, 2022	1,201,000.00	XXXXXXXXX	
	1,961,000.00	1,961,000.00	
2023 Bond Maturities - Capital Bonds			\$ 400,000.00
2023 Interest on Bonds		\$ 28,030.00	

INTEREST ON BONDS - ELECTRIC UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$ 28,030.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 3,503.75	
Subtotal	\$ 24,526.25	
Add: Interest to be Accrued as of 12/31/2023	\$ 2,244.38	
Required Appropriation 2023		\$ 26,770.63

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	XXXXXXXXX	_	
Paid		XXXXXXXX	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities		1	\$
2023 Interest on Loans			
ELECTRIC UTILITY	UTILITY LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	XXXXXXXX		
Paid		xxxxxxxx	
Outstanding - December 31, 2022		xxxxxxxx	
	-	-	
2023 Loan Maturities	I		\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - ELECTRIC UTILITY 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	9	-

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	XXXXXXXXX	_	
Paid		XXXXXXXX	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities		1	\$
2023 Interest on Loans	\$		
ELECTRIC UTILITY	UTILITY LOAN		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	XXXXXXXX		
Paid		xxxxxxxx	
Outstanding - December 31, 2022		xxxxxxxx	
	-	-	
2023 Loan Maturities	I		\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - ELECTRIC UTILITY 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		\$

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

DEBT SERVICE FOR ELECTRIC UTILITY 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.	14-1 Improvements to Electric System	250,000.00	9/18/2014	102,000.00	9/8/2023	3.75%	3,164.56	3,825.00	9/8/2023
2.	14-5 Acquistion of Vehicles	240,000.00	9/18/2014	31,300.00	9/8/2023	3.75%	26,666.67	1,173.75	9/8/2023
3.	15-3 Acquisition of Vehicles	180,000.00	9/17/2015	20,000.00	9/8/2023	3.75%	20,000.00	750.00	9/8/2023
4.	16-12 Electrical System Improvements	300,000.00	6/15/2016	196,200.00	9/8/2023	3.75%	19,157.09	7,357.50	9/8/2023
5.	17-09 Electrical System Improvements	372,000.00	9/14/2017	300,000.00	9/8/2023	3.75%	21,805.39	11,250.00	9/8/2023
6.	18-13 Electrical System Improvements	420,000.00	9/13/2018	372,500.00	9/8/2023	3.75%	18,617.02	13,968.75	9/8/2023
7.	19-09 Electrical System Improvements	285,500.00	9/12/2019	270,500.00	9/8/2023	3.75%	11,586.85	10,143.75	9/8/2023
8.	20-11 Purchase Bucket Truck	245,000.00	9/10/2020	245,000.00	9/8/2023	3.75%	27,222.22	9,187.50	9/8/2023
9.	21-14 Construction of Garage	225,000.00	9/9/2021	225,000.00	9/8/2023	3.75%		8,437.50	9/8/2023
TO	AL	2,517,500.00		1,762,500.00			148,219.80	66,093.75	

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.

DEBT SERVICE FOR ELECTRIC UTILITY 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.									
2 7.									
8.									
9.									
тот	AL	2,517,500.00		1,762,500.00			148,219.80	66,093.75	

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 - ELECTRIC UTILITY UTI	LITY	BUDGET
2023 Interest on Notes	\$	66,093.75
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	20,562.50
Subtotal	\$	45,531.25
Add: Interest to be Accrued as of 12/31/2023	\$	25,000.00
Required Appropriation 2023	\$	70,531.25

DEBT SERVICE SCHEDULE FOR ELECTRIC UTILITY 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 ELECTRIC UTILITY UTILITY

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2022	2023		Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
16-7 Improvements to Buildings and Grounds	3,227.12						3,227.12	
17-09 Various Electrical System Improvements		66,688.11			8,536.46			58,151.65
18-07 Improvements to Buildings and Grounds	21,779.80				584.86		21,194.94	
18-13 Improvements to Electrical System		1,677.01						1,677.01
19-05 Improvements to Buildings and Grounds	37,678.29						37,678.29	
19-09 Improvements to Electrical System		8,742.87						8,742.87
20-10 Site Remediation	40,490.00						40,490.00	
20-11 Purchase Bucket Truck		3,607.53						3,607.53
21-11 Improvements to Buildings and Grounds	10,000.00						10,000.00	
21-14 Construction of Garage	150,000.00	225,000.00			375,000.00			
22-05 Purchase Bucket Truck			300,000.00				100,000.00	200,000.00
Total 70000-	263,175.21	305,715.52	300,000.00	-	384,121.32	-	212,590.35	272,179.06

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2023		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	263,175.21	305,715.52	300,000.00	-	384,121.32	-	212,590.35	272,179.06
<u> </u>								
PAGE TOTALS	263,175.21	305,715.52	300,000.00	-	384,121.32	-	212,590.35	272,179.06

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 - January 1, 2022		2023		Expended	Other	Balance - December 31, 2022	
		Funded	Unfunded	Authorizations		·		Funded	Unfunded
	PREVIOUS PAGE TOTALS	263,175.21	305,715.52	300,000.00	-	384,121.32	-	212,590.35	272,179.06
. თ									
Sheet 52.2									
	PAGE TOTALS	263,175.21	305,715.52	300,000.00	-	384,121.32	-	212,590.35	272,179.06

	IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2022	2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	not merely designate by a code number.	Funded	Unfunded					Funded	Unfunded
	PREVIOUS PAGE TOTALS	263,175.21	305,715.52	300,000.00	-	384,121.32		212,590.35	272,179.06
Sheet 52.3									
Ā									
	PAGE TOTALS	263,175.21	305,715.52	300,000.00	-	384,121.32	-	212,590.35	272,179.06

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2023		Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	263,175.21	305,715.52	300,000.00	-	384,121.32	-	212,590.35	272,179.06
5 								
<u></u>								
<u> </u>								
TOTALS	263,175.21	305,715.52	300,000.00	-	384,121.32	-	212,590.35	272,179.06

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

Totals

ELECTRIC UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	56,482.71
Received from 2023 Budget Appropriation	xxxxxxxx	150,000.00
	XXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
		xxxxxxxx
		XXXXXXXXX
		XXXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	100,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	106,482.71	XXXXXXXXX
	206,482.71	206,482.71

ELECTRIC UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.