ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 41,502 NET VALUATION TAXABLE 2022 7,301,546,320 MUNICODE 1328

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

| Т | OWNSHIP | | of | MARLBORO | , Cou | nty of | MONMOUTH |
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| | computed | | | 34, 49 to 51 and 63 to 6 ted upon demand by a | | | |
| | | | | \$ | Signature | Lori A. I | Russo |
| | | | | | TitleC | hief Finan | cial Officer |
| | | | | troller, Auditor or Registe | | countant.) | |
| REQUIRED I hereby certify to the two process of the are correct, that are in proof; I further the two proofs are the two proofs are the two proofs are the two proofs are the two proofs are two proofs | CERTIFIC that I am respot prepared) e original on no transfers rther certify t | consible for file with the considered make been make this stater | Ing this verifienel and interpretations | • | ment, (which included herein a culations, extensions and all statem | I have prep nd that this ns and addi ents contair | Statement is an itions ned herein |
| REQUIRED I hereby certify to the two texts copy of the text are correct, that are in proof; I further, I do here | certification of the contract of the certification | consible for fill geliminate of file with the control batter ocal Unit. | Ing this verifieenel and interest of the governade to or fromment is correct | EF FINANCIAL OF d Annual Financial State information required also erning body, that all calc emergency appropriation insofar as I can determine | FFICER: ment, (which included herein a culations, extensions and all statem ne from all the bo | I have prep nd that this ns and addi ents contair oks and rec | Statement is an itions ned herein cords |
| REQUIRED I hereby certify to the certify to the certify the certify to the certify the certification of | certifice that I am responder prepared) e original on no transfers rither certify to the certify the certify the cereby certificer properties with the cereby certification of the cereby cereby certification of the cereby certification of the cereby certification of the cereby cereby certification of the cereby cereb | ponsible for file file with the control bear months and this statement ocal Unit. | Ing this verifieenel and inglerk of the government is corrected, of the | EF FINANCIAL OF d Annual Financial State information required also erning body, that all calc emergency appropriation insofar as I can determine Lori A. Russo TON | ment, (which included herein a sulations, extensions and all statem ne from all the book of the book o | I have prep nd that this ns and addi ents contair oks and rec | Statement is an itions ned herein cords the Chief Financia of and that the |
| REQUIRED I hereby certify to the two correct, that are in proof; I further, I do hofficer, License Mostatements annotated to the veracity of Services, including the statements of the veracity of the veraci | certification that I am response original on no transfers or their certify the transfer or their certify the cereby certify # Note that I am response or the cereby certify # Note that I am response or transfers or their certification of the cereby certify # Note that I am response or transfers or transf | consible for fill feliminate of file with the control of the contr | Ing this verified and inglerk of the government is correct of the government of the government is correct or correct of the government is correct or c | EF FINANCIAL OF d Annual Financial State information required also erning body, that all calc emergency appropriation insofar as I can determine | ement, (which included herein a culations, extensions and all statem ne from all the book on the book of the book | I have prep nd that this ns and addi ents contair oks and rec , am , am of the Local mplete assi | Statement is an itions ned herein cords the Chief Financi of and that th Unit as at urance as |
| REQUIRED I hereby certify to the two correct, that are in proof; I further, I do hold the correct of the veracity of the correct of the corr | certification that I am respect prepared) e original on no transfers or ther certify the transfers of the cereby certify # Note that I am respect to the cereby certification of the cereby cer | consible for fill feliminate of file with the control of the contr | Ing this verifieenel and inglerk of the government is correct of the gover | d Annual Financial State of the formation required also derning body, that all calculate emergency appropriation insofar as I can determine the formation of the firms. A. 40A:5-12, as amended the formation of the firms. A. 40A:5-12, as amended the formation of the firms. | ement, (which included herein a culations, extensions and all statem ne from all the book on the book of the book | I have prep nd that this ns and addi ents contair oks and rec , am , am of the Local mplete assi | Statement is an itions ned herein cords the Chief Financia of and that the Unit as at urance as |
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| REQUIRED I hereby certify to the two contents of the veracity | certification and the contract of the certification | consible for file feliminate of file with the control of the file with the control of the file with this stater ocal Unit. That I, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, | Ing this verified and inglerk of the government is correct of the government of the governmen | d Annual Financial State of the formation required also derning body, that all calculate emergency appropriation insofar as I can determine the formation of the firms. A. 40A:5-12, as amended the formation of the firms. A. 40A:5-12, as amended the formation of the firms. | ement, (which included herein a culations, extensions and all statem ne from all the book on the book of the book | I have prep nd that this ns and addi ents contair oks and rec , am , am of the Local mplete assi | Statement is an itions ned herein cords the Chief Financia of and that the Unit as at urance as |

BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

Sheet 1

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **MARLBORO** 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) |
|-----------------|--|
| | (Negistered Municipal Accountant) |
| | |
| | |
| <u>-</u> | (Firm Name) |
| <u>:</u> | (Firm Name) |
| - | (Firm Name) (Address) |
| Certified by me | edevided start Park Commission of the Experience |
| Certified by me | edevided start Park Commission of the Experience |
| | (Address) (Address) |

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.

| | | ION OF QUALIFYING MUNICIPALITY |
|---|---|--|
| 1. | The outstanding inde | ebtedness of the previous fiscal year is not in excess of 3.5%; |
| 2. | All emergencies app appropriations; | roved for the previous fiscal year did not exceed 3% of total |
| 3. | The tax collection ra | te exceeded 90%, |
| 4. | Total deferred charg | es did not equal or exceed 4% of the total tax levy; |
| 5. | • | cedural deficiencies" noted by the registered municipal tale of the Annual Financial Statement; and |
| 6. | There was no opera | ating deficit for the previous fiscal year. |
| 7. | The municipality did years. | not conduct an accelerated tax sale for less than 3 consecutive |
| 8. | | not conduct a tax levy sale the previous fiscal year and does one in the current year. |
| 9. | The current year bud | dget does not contain a Levy or Appropriation "CAP" waiver. |
| 10. | The municipality has | not applied for Transitional Aid for 2023. |
| 11. | | not adopt a Special Emergency ordinance for COVID-related |
| | expenses or loss or l | revenue (N.J.S.A. 40A:4-53 (l) and (m)). |
| <u>above c</u> | lersigned certifies that th | revenue (N.J.S.A. 40A:4-53 (l) and (m)). is municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance |
| <u>above c</u> | lersigned certifies <u>that th</u> riteria in determining its J.A.C. 5:30-7.5. | is municipality has complied in full in meeting ALL of the |
| above c with N | lersigned certifies <u>that th</u> riteria in determining its J.A.C. 5:30-7.5. | is municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance |
| above c with N | lersigned certifies that th riteria in determining its J.A.C. 5:30-7.5. pality: inancial Officer: | is municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance TOWNSHIP OF MARLBORO |
| above c with N Municip Chief Fi | lersigned certifies that th riteria in determining its J.A.C. 5:30-7.5. pality: inancial Officer: | is municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance TOWNSHIP OF MARLBORO Lori A. Russo |
| above c with N. Municip Chief Fi | lersigned certifies that th riteria in determining its J.A.C. 5:30-7.5. pality: inancial Officer: | is municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance TOWNSHIP OF MARLBORO Lori A. Russo Irusso@marlboro-nj.gov |
| above c with N. Municip Chief Fi Signatu Certific Date: | lersigned certifies that the riteria in determining its J.A.C. 5:30-7.5. pality: inancial Officer: ate #: CERTIFICATION lersigned certifies that the of the cr | is municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance TOWNSHIP OF MARLBORO Lori A. Russo Irusso@marlboro-nj.gov N-0699 |
| above c with N. Municip Chief Fi Signatu Certific Date: | lersigned certifies that the riteria in determining its J.A.C. 5:30-7.5. coality: inancial Officer: ire: ate #: CERTIFICATION dersigned certifies that the of the creation of its Budget in according its and in the creation of its Budget in according its series. | is municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance TOWNSHIP OF MARLBORO Lori A. Russo Irusso@marlboro-nj.gov N-0699 3/1/2023 N OF NON-QUALIFYING MUNICIPALITY is municipality does not meet item(s) iteria above and therefore does not qualify for local |

Signature:

Date:

Certificate #:

| | 21-6000830 | | | |
|----------|--|---|---|-----|
| | Fed I.D. # | | | |
| | | | | |
| | TOWNSHIP OF MARLBORO Municipality | | | |
| | Marinoipanty | | | |
| | MONMOUTH | | | |
| | County | | | |
| | | | | |
| | Report of Fe | deral and State Fina | ncial Assistance | |
| | | Expenditures of Awa | ards | |
| | | | | |
| | | Fiscal Year Ending: | December 31, 2022 | |
| | | | | |
| | (1) Federal programs | (2) | (3) | |
| | Expended | State | Other Federal | |
| | (administered by the state) | Programs Expended | Programs Expended | |
| TOTAL | | · | · | |
| TOTA | L \$ | \$ 404,053.86 | \$6,982.73 | |
| | | (CFR) (Uniform Require x Single Audit Program Specific Financial Stateme | oy Title 2 U.S. Code of Federal Regulation (Page 1998) and OMB 15-08. Audit ent Audit Performed in Accordance (Page 1998) and (Pellow Book) | ons |
| Note: | | nd state funds expended of Code of Federal Regulating Igle audit threshold has be Ifter 1/1/15. Expenditures | een been increased to \$750,000 | t |
| (1) | Report expenditures from federal particles Federal pass-through funds can be (CFDA) number reported in the State | identified by the Catalog | | |
| (2) | | te aid (I.e., CMPTRA, En | om state government or indirectly from ergy Receipts tax, etc.) since there | |
| (3) | Report expenditures from federal pr from entities other than state govern | | from the federal government or indirectly | у |
| | | | | |
| <u>*</u> | Irusso@marlboro-nj.gov | | 3/1/2023 | |
| | Signature of Chief Financial Officer | | Date | |

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

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

If there is a utility operated by the municipality 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

| utility owned a | and operated by the | TOWNSHIP | of | MARLBORO |
|-----------------|---------------------------|---------------------------------|---------------|--|
| County of | MONMOUTH | during the year 2022 and | that sheets | s 40 to 68 are unnecessary. |
| I have th | nerefore removed from | this statement the sheets per | taining only | y to utilities. |
| | | Name Title | | |
| (This mu | ust be signed by the Ch | nief Financial Officer, Comptro | oller, Audito | or or Registered |
| Municipal Acc | countant.) | | | |
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| MUI | NICIPAL CERTIFIC | CATION OF TAXABLE P | PROPERT | Y AS OF OCTOBER 1, 2022 |
| | | | | |
| Ce | ertification is hereby ma | ade that the Net Valuation Tax | xable of pro | pperty liable to taxation for |
| the tax y | ear 2023 and filed with | the County Board of Taxatio | n on Janua | ry 10, 2023 in accordance |
| with the | requirement of N.J.S.A | A. 54:4-35, was in the amount | of \$ | 7,301,546,320.00 |
| | | | | |
| | | | CICA | rfrotton@marlboro-nj.gov IATURE OF TAX ASSESSOR |
| | | | 3161 | IATURE OF TAX ASSESSOR |
| | | | TC | DWNSHIP OF MARLBORO MUNICIPALITY |
| | | | | WUNICIPALITY |
| | | | | MONMOUTH |

Sheet 2

COUNTY

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 | | 16,670,854.46 | |
| INVESTMENTS | | 19,142,931.80 | |
| DUE FROM/TO STATE - VETERANS AND SENIOR CITIZE | ENS | <u>-</u> | 14,592.76 |
| | | | |
| | | | |
| Receivables with Full Reserves: | • • • | | |
| TAXES RECEIVABLE: | | | |
| PRIOR | | TO STATE OF THE ST | *************************************** |
| CURRENT 819 | ,679.01 | 944444 | |
| SUBTOTAL | | 819,679.01 | |
| TAX TITLE LIENS RECEIVABLE | | 1,113,503.58 | |
| PROPERTY ACQUIRED FOR TAXES | | 802,400.00 | |
| CONTRACT SALES RECEIVABLE | | _ | |
| MORTGAGE SALES RECEIVABLE | | - | |
| REVENUE ACCOUNTS RECEIVABLE | | 31,335.15 | |
| RECEIVABLE FROM REGIONAL SCHOOL DISTRICT | | 134,647.11 | |
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| DEFERRED CHARGES: | | | |
| EMERGENCY | | | |
| SPECIAL EMERGENCY (40A:4-55) | , | _ | |
| DEFICIT | | - | |
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| | | | |
| Page Totals: | | 38,715,351.11 | 14,592.76 |

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 | 38,715,351.11 | 14,592.76 |
| APPROPRIATION RESERVES | | 2,570,041.63 |
| ENCUMBRANCES PAYABLE | | 2,400,261.23 |
| ACCOUNTS PAYABLE | | 389,396.95 |
| TAX OVERPAYMENTS | | 5,323.37 |
| PREPAID TAXES | | 1,185,981.69 |
| DUE TO GRANT FUND | | 2,550,159.17 |
| | | |
| DUE TO STATE: | | |
| MARRIAGE LICENCE | | |
| UNCLAIMED PROPERTY | | |
| | | |
| LOCAL SCHOOL TAX PAYABLE | | 9,327,629.50 |
| REGIONAL SCHOOL TAX PAYABLE | | - |
| REGIONAL H.S.TAX PAYABLE | | - |
| COUNTY TAX PAYABLE | | - |
| DUE COUNTY - ADDED & OMMITTED | | 86,222.72 |
| SPECIAL DISTRICT TAX PAYABLE | | - |
| RESERVE FOR TAX APPEAL | | 750,000.00 |
| RESERVE FOR INSURANCE | | 388,440.13 |
| RESERVE FOR LIQUOR LICENSE | | 243,000.00 |
| RESERVE FOR FEMA EVENTS | | 1,079,736.47 |
| RESERVE FOR MUNICIPAL RELIEF FUND | | 118,357.20 |
| RESERVE FOR THIRD PARTY LIENS | | 10,536.41 |
| RESERVE FOR WMUA CHARGES AT TAX SALE | | 54,769.85 |
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| PAGE TOTAL | 38,715,351.11 | 21,174,449.08 |
| | *************************************** | 4.4.0.000 |
| (Do not around add additions | | |

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

AS AT DECEMBER 31, 2022

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

| Title of Account | Debit | Credit |
|-----------------------------|---------------|--|
| TOTALS FROM PAGE 3a | 38,715,351.11 | 21,174,449.08 |
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| SUBTOTAL | 38,715,351.11 | 21,174,449.08 "C |
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| | | THE STATE OF THE S |
| RESERVE FOR RECEIVABLES | | 2,901,564.85 |
| DEFERRED SCHOOL TAX | 46,909,799.50 | The state of the s |
| DEFERRED SCHOOL TAX PAYABLE | | 46,909,799.50 |
| FUND BALANCE | | 14,639,337.18 |
| | | |
| TOTALS | 85,625,150.61 | 85,625,150.61 |
| | | |
| | | |

(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 |
|---|-------|--------|
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| 경기 분들하다 보다 보고 보고 보고 있는 문화 분들은 발표 발표로 통해 되었다고 있다고 있다. | | |
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| TOTALS | _ | |

^{*}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 | 74,165.40 | |
| | | |
| | | |
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| | | |
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| | | |
| | | |
| | | |
| DUE FROM/TO CURRENT FUND | 2,550,159.17 | |
| | | |
| | | |
| ENCUMBRANCES PAYABLE | | 74,268.14 |
| | | |
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| | | |
| | | |
| | | |
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| | | |
| | | |
| APPROPRIATED RESERVES | | 446,211.76 |
| UNAPPROPRIATED RESERVES | | 2,103,844.67 |
| TOTALS | 2,624,324.57 | 2,624,324.57 |
| | | |
| | | |
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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 | 61,158.67 | |
| DUE TO - | | |
| DUE TO STATE OF NJ | | 27.60 |
| RESERVE FOR ANIMAL CONTROL TRUST FUND | | 51,907.34 |
| RESERVE FOR ENCUMBRANCE | | 9,223.73 |
| | | |
| FUND TOTALS | 61,158.67 | 61,158.67 |
| ASSESSMENT TRUST FUND | | |
| CASH | _ | |
| DUE TO - | | |
| | | |
| | | |
| RESERVE FOR: | | |
| | | |
| | | |
| | | |
| FUND TOTALS | _ | _ |
| MUNICIPAL OPEN SPACE TRUST FUND | | |
| CASH | 386,702.24 | |
| INVESTMENT IN NJ CASH MANAGEMENT FUND | 3,042,294.79 | |
| RESERVE FOR OPEN SPACE | | 3,428,997.02 |
| RESERVE FOR ENCUMBRANCE | | 0.01 |
| | | i jakasi Kanada kanamatan ili |
| | | |
| | | |
| FUND TOTALS | 3,428,997.03 | 3,428,997.03 |
| LOSAP TRUST FUND | | |
| CASH | _ | |
| NET ASSETS AVAILABLE FOR PLAN BENEFITS | 1,818,440.00 | |
| RESERVE FOR NET ASSETS AVAILABLE FOR PLAN BENEFITS | | 1,818,440.00 |
| | | |
| FUND TOTALS | 1,818,440.00 | 1,818,440.00 |

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 - | edi erreneri erreneri Kir gangeren errenerik | pere kinarai sama agi per pi Kimarin makana kana sama sa |
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| FUND TOTALS | | |
| TOTAL TOTAL | | |
| ARTS AND CULTURAL TRUST FUND | | |
| CASH | _ | |
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| | | |
| | | |
| FUND TOTALS | - | - |
| OTHER TRUST FUNDS | | |
| CASH | 4,829,697.59 | |
| CASH- FIRE SAFETY | 82,649.10 | |
| CASH- STORMWATER MANAGEMENT | 487,534.52 | |
| CASH- MOUNT LAUREL | 4,231,237.68 | |
| CASH- UCC | 1,415,686.58 | |
| CASH- UNEMPLOYMENT | 235,446.43 | |
| CASH- LAW ENFORCEMENT | 16,236.97 | |
| CASH- ESCROW | 2,868,068.98 | |
| CASH- FEDERAL LAW ENFORCEMENT | 387,664.52 | |
| CASH- PAYROLL AGENCY | 20,771.36 | |
| OTHER TRUST FUNDS PAGE TOTAL | 14,574,993.73 | |

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 | 14,574,993.73 | |
| OTHER TRUST FUNDS (continued) | | |
| RESERVE FOR ENCUMBRANCES | | 777,692.91 |
| DUE TO STATE OF NJ - DCA FEES | | 41,259.00 |
| VARIOUS RESERVES | | 13,756,041.82 |
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| TOTALS | 14,574,993.73 | 14,574,993.73 |

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 | 14,574,993.73 | 14,574,993.73 |
| OTHER TRUST FUNDS (continued) | | |
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| TOTALS | 14,574,993.73 | 14,574,993.73 |

SCHEDULE OF TRUST FUND RESERVES

| <u>Purpose</u> | Amount Dec. 31, 2021 per Audit <u>Report</u> | Receipts | <u>Disbursements</u> | Balance as at Dec. 31, 2022 |
|---|---|--|----------------------|-----------------------------------|
| Court Bail Refund | 2,737.00 | | 2,737.00 | - |
| Bid Deposits | 0.00 | Territorio de Para de la composición del composición de la composición de la composición del composición de la composición del composición de la composición de la composición del composición | | 0.00 |
| Tree Bank | 455,080.46 | | 19,565.50 | 435,514.96 |
| Unclaimed Monies | 13,790.04 | 2,339.75 | 1,011.00 | 15,118.79 |
| Storm Recovery | 1,026,493.75 | 343,498.58 | (40,815.63) | 1,410,807.96 |
| Marlboro Knolls | 2,575.24 | | 2,575.24 | _ |
| Cancelled Water Escrows | 151,360.13 | | 131,360.13 | 20,000.00 |
| Cancelled Township Escrows | 60,031.84 | | 40,031.84 | 20,000.00 |
| Accumulated Absence | 530,780.97 | 276,000.00 | 149,999.64 | 656,781.33 |
| Performance | 31,364.64 | | 11,364.64 | 20,000.00 |
| Road Opening | 522,047.85 | 3,500.00 | 505,722.85 | 19,825.00 |
| Tax Sale Premiums | 1,387,700.00 | | 56,200.00 | 1,331,500.00 |
| Public Defender | 4,605.10 | 1,000.00 | 3,000.00 | 2,605.10 |
| Parking Adjudication | 5,180.24 | 66.00 | 278.88 | 4,967.36 |
| Police Evidence | 77.90 | | 77.90 | • |
| Off Duty Police | 60,234.72 | 1,232,183.07 | 1,238,332.22 | 54,085.57 |
| 911 Memorial | 2,321.93 | Lee de 1 pe de | | 2,321.93 |
| Reserve for Recreation Donations | 9,376.16 | 8,000.00 | (8,000.00) | 25,376.16 |
| Reserve for COAH Special Master | 13,425.00 | | | 13,425.00 |
| Reserve for Third Party Liens | 22,035.83 | | | 22,035.83 |
| Reserve for Joint Insurance Refunds | 350,505.40 | 63,676.00 | 133,485.09 | 280,696.31 |
| Reserve for K-9 Unit | 24,193.82 | 10,222.00 | 11,456.85 | 22,958.97 |
| Reserve for Municipal Alliance Donation | 13,393.71 | 1,802.44 | (2,049.18) | 17,245.33 |
| Reserve for Police Explorer Donations | 9,010.15 | 19,325.00 | 2,947.06 | 25,388.09 |
| Fire Safety | 53,624.10 | 29,025.00 | | 82,649.10 |
| Storm Water Management | 185,694.62 | 310,839.90 | 9,000.00 | 487,534.52 |
| Mount Laurel , | 7,074,823.57 | 463,875.15 | 3,399,175.36 | 4,139,523.36 |
| UCC | 913,087.38 | 2,180,834.00 | 1,869,712.65 | 1,224,208.73 |
| Unemployment | 179,766.16 | 56,304.27 | 624.00 | 235,446.43 |
| Law Enforcement | 14,966.74 | 1,270.23 | | 16,236.97 |
| Federal Law Enforcement | 265,538.31 | 120,786.74 | 9,761.19 | 376,563.86 |
| Escrow | 2,447,337.89 | 1,625,298.42 | 1,300,182.51 | 2,772,453.80 |
| Payroll Agency | 46,095.75 | 22,357,587.11 | 22,382,911.50 | 20,771.36 |
| | n de Parkindia (j. 1 144 - Kranin Lander, de la companya (j. 1 | | | - |
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SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount

Dec. 31, 2021 Balance per Audit as at <u>Purpose</u> Dec. 31, 2022 <u>Report</u> Receipts <u>Disbursements</u> PREVIOUS PAGE TOTAL 15,879,256.40 29,107,433.66 31,230,648.24 13,756,041.82 **PAGE TOTAL** <u>15,879,256.40</u> \$ <u>29,107,433.66</u> \$ <u>31,230,648.24</u> \$ <u>13,756,041.82</u>

Sheet 7

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

| Title of Liability to which Cash | Audit Balance | | RECI | EIPTS | | | | Balance |
|---|------------------|-----------------------|-------------------|----------------|----------|----------|---------------|---------------|
| and Investments are Pledged | Dec. 31, 2021 | Assessments and Liens | Current Budget | | | | Disbursements | Dec. 31, 2022 |
| Assessment Serial Bond Issues: | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx |
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| Assessment Bond Anticipation Note Issues: | xxxxxxxx | XXXXXXXXX | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx |
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| Other Liabilities | | | | | | | | _ |
| Trust Surplus | | | | | | | | _ |
| *Less Assets "Unfinanced" | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx |
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^{*}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 | 16,745,975.62 | xxxxxxxx | |
| Bonds and Notes Authorized but Not Issued | d Notes Authorized but Not Issued xxxxxxxxx | | |
| CASH | 8,005,699.42 | | |
| | | | |
| DUE FROM - NJDOT | 2,015,300.21 | | |
| DUE FROM - MONMOUTH COUNTY | 345,000.00 | | |
| LEASE PROCEEDS RECEIVABLE | | | |
| DEFERRED CHARGES TO FUTURE TAXATION: | | | |
| FUNDED | 39,448,183.96 | | |
| UNFUNDED | 24,745,975.62 | | |
| | | | |
| DUE FROM - DEPARTMENT OF LAW AND PUBLIC SAFETY | 205,838.00 | | |
| DUE FROM - NJDEP GREEN ACRES | 276,299.00 | | |
| DUE FROM - DLGS | 75,000.00 | | |
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| PAGE TOTALS | 91,863,271.83 | 16,745,975.62 | |

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

| Title of Account | Debit | Credit |
|---------------------------------|---------------|--|
| PREVIOUS PAGE TOTALS | 91,863,271.83 | 16,745,975.62 |
| | | Additional Communication (Communication) |
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| BOND ANTICIPATION NOTES PAYABLE | | 8,000,000.00 |
| GENERAL SERIAL BONDS | | 39,243,000.00 |
| TYPE 1 SCHOOL BONDS | | _ |
| LOANS PAYABLE | | - |
| CAPITAL LEASES PAYABLE | | 205,183.96 |
| | | |
| | | |
| RESERVE FOR CAPITAL PROJECTS | | 176,787.97 |
| RESERVE FOR DEBT SERVICE | | 43,071.61 |
| | | |
| | | |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 8,629,578.62 |
| UNFUNDED | | 10,863,324.91 |
| | | |
| ENCUMBRANCES PAYABLE | | 7,106,271.80 |
| | | |
| RESERVE TO PAY BANS | | |
| CAPITAL IMPROVEMENT FUND | | 1,809.00 |
| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| | | |
| | | |
| CAPITAL FUND BALANCE | | 848,268.34 |
| (Do not around ladd add | 91,863,271.83 | 91,863,271.83 |

CASH RECONCILIATION DECEMBER 31, 2022

| | Cash | | Less Checks | Cash Book | |
|-------------------------------|------------|--|--------------|---------------|--|
| | *On Hand | On Deposit | Outstanding | Balance | |
| Current | 310,447.44 | 17,286,066.78 | 925,659.76 | 16,670,854.46 | |
| Grant Fund | | | | - | |
| Trust - Animal Control | | 61,174.92 | 16.25 | 61,158.67 | |
| Trust - Assessment | | | | _ | |
| Trust - Municipal Open Space | | 386,702.24 | | 386,702.24 | |
| Trust - LOSAP | | | | _ | |
| Trust - CDBG | | | | | |
| Trust - Other | | 5,016,738.43 | 187,040.84 | 4,829,697.59 | |
| Trust - Arts and Culture | | | | - | |
| General Capital | | 8,005,699.42 | | 8,005,699.42 | |
| | | | | - | |
| UTILITIES: | | <u>ىنىڭ رىدۇ. ئىگى ئىگى ئىلىسىڭ ئالىسى</u> | | | |
| Water Operating | 39,199.63 | 7,015,422.91 | | 7,054,622.54 | |
| Water Capital | | 1,160,815.01 | | 1,160,815.01 | |
| Water Escrow | | 211,768.94 | | 211,768.94 | |
| | | | | | |
| Recreation Utility | 2,698.38 | 1,323,581.13 | 579.68 | 1,325,699.83 | |
| Recreation Capital | | 222,634.91 | | 222,634.91 | |
| | | | | | |
| Fire Safety Trust | | 82,649.10 | | 82,649.10 | |
| Stormwater Trust | | 487,534.52 | | 487,534.52 | |
| Mt. Laurel Trust | | 4,231,237.68 | | 4,231,237.68 | |
| UCC Trust | 200.00 | 1,415,486.58 | | 1,415,686.58 | |
| Unemployment Trust | | 235,446.43 | | 235,446.43 | |
| Law Enforcement Trust | | 16,236.97 | | 16,236.97 | |
| Escrow Trust | 1,332.39 | 2,867,961.57 | 1,224.98 | 2,868,068.98 | |
| Federal Law Enforcement Trust | | 387,664.52 | ,,, | 387,664.52 | |
| Payroll | | 45.63 | | 45.63 | |
| Payroll Agency | | 191,739.36 | 170,968.00 | 20,771.36 | |
| Total | 353,877.84 | 50,606,607.05 | 1,285,489.51 | 49,674,995.38 | |

^{*} Include Deposits In Transit

REQUIRED CERTIFICATION

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

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

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

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

| Signature: | lrusso@marlboro-nj.gov | Title: | Chief Financial Officer |
|------------|--------------------------|--------|---------------------------|
| 0.5 | indeed@indinbero fij.gov | i iuo. | Officer Financial Officer |

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| Current - Control of the Control of | |
|---|---------------|
| Investors Account #xxxxx2675 | 16,368,389.51 |
| Investors Account #xxxxx5265 | 1,595.82 |
| Investors Account #xxxxx7690 | 916,081.45 |
| | |
| Trust Accounts | |
| Investors Account #xxxxx2691 | 82,649.10 |
| Investors Account #xxxxx2707 | 16,236.97 |
| Investors Account #xxxxx1310 | 4,231,237.68 |
| Investors Account #xxxxx2731 | 5,016,738.43 |
| Investors Account #xxxxx2782 | 487,534.52 |
| Investors Account #xxxxx2814 | 235,446.43 |
| Investors Account #xxxxx2822 | 1,415,486.58 |
| Investors Account #xxxxx4109 | 387,664.52 |
| Investors Account #xxxxx2766 | 45.63 |
| Investors Account #xxxxx2758 | 191,739.36 |
| Open Space Accout | |
| Investors Account #xxxxx1329 | 386,702.24 |
| Animal Control | |
| Investors Account #xxxxx2659 | 61,174.92 |
| Escrow Account | |
| Investors Account #xxxxx2683 | 2,606,834.69 |
| Investors Account #xxxxx5977 | 261,014.81 |
| Investors Account #xxxxx7563 | 112.07 |
| General Capital | |
| Investors Account #xxxxx2667 | 8,005,699.42 |
| Water Utility Operating | |
| Investors Account #xxxxx2857 | 7,015,422.91 |
| TD Bank Account #xxxxx1517 | 211,768.94 |
| Water Utility Capital | |
| Investors Account #xxxxx2865 | 1,160,815.01 |
| | |
| Recreation Utility Operating | |
| Investors Account #xxxxx4042 | 1,313,581.13 |
| Investors Account #xxxxx4125 | 10,000.00 |
| Recreation Utility Capital | |
| Investors Account #xxxxx4050 | 222,634.91 |
| PAGE TOTAL | 50,606,607.05 |

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| PREVIOUS PAGE TOTAL | 50,606,607.05 |
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| TOTAL PAGE | 50,606,607.05 |

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 |
|--|-------------------------|---------------------------------------|------------|-------|-----------|--------------------------|
| 2018 Highway Safety Grant | 19,975.51 | | | | 19,975.51 | - |
| 2019 Bulletproof Vest Partnership | 4,104.65 | | | | | 4,104.65 |
| 2019 ANJEC Open Space Stewardship Grant | 500.00 | | | | | 500.00 |
| 2021 Bulletproof Vest Partnership | 21,694.58 | | | | | 21,694.58 |
| FY22 Municipal Alliance (5 quarters ended 6/30/22) | 18,700.00 | | 14,434.83 | | | 4,265.17 |
| 2022 Recycling Tonnage | | 23,822.28 | 23,822.28 | | | _ |
| 2022 Clean Communities | | 95,258.58 | 95,258.58 | | | _ |
| 2022 Highway Traffic Safety Grant | | 23,601.00 | | | | 23,601.00 |
| 2022 Click it or Ticket | | 7,000.00 | 7,000.00 | | | _ |
| 2022 Distracted Driving | | 10,500.00 | 10,500.00 | | | _ |
| 2022 National Opioid Settlement | | 32,635.26 | 32,635.26 | | | |
| 2022 Farmland Preservation Plan Grant | | 20,000.00 | | | | 20,000.00 |
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| PAGE TOTALS | 64,974.74 | 212,817.12 | 183,650.95 | - | 19,975.51 | 74,165.40 |

Sheet 10

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 | 64,974.74 | 212,817.12 | 183,650.95 | - | 19,975.51 | 74,165.40 |
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| PAGE TOTALS | 64,974.74 | 212,817.12 | 183,650.95 | | 19,975.51 | 74,165.40 |

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 | 64,974.74 | 212,817.12 | 183,650.95 | - | 19,975.51 | 74,165.40 |
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| TOTALS | 64,974.74 | 212,817.12 | 183,650.95 | | 19,975.51 | 74,165.40 |

Totals

| Grant | Balance | Transferred from 2022 Budget Appropriations | | Expended | Other | Cancelled | Balance |
|--|--------------|---|------------------------------|-------------|-------|-----------|---------------|
| | Jan. 1, 2022 | Budget | Appropriation By 40A:4-87 | · | | | Dec. 31, 2022 |
| Green Team | 1,289.59 | | | | | | 1,289.59 |
| 2013 Recycling Tonnage Grant | 95.00 | | | 95.00 | | | • |
| 2014 Alcohol Ed Rehab | 780.06 | | | | | | 780.06 |
| 2014 Drunk Driving Enforcement Fund | 339.59 | | | 339.59 | | | - |
| FY16 Municipal Alliance Cash Match | 8,121.79 | | | 7,475.04 | | | 646.75 |
| 2017 Clean Communities | 582.54 | | | 582.54 | | | - |
| 2018 Recycling Tonnage Grant | 26,943.44 | | | 26,943.44 | | | |
| 2018 Clean Communities | 45,910.80 | | | 45,910.80 | | | |
| 2018 Highway Safety Grant | 161.01 | | | | | 161.01 | - |
| 2019 Recycling Tonnage Grant | 119,530.65 | | | 81,080.00 | | | 38,450.65 |
| 2019 Clean Communities | | | | (17,001.24) | | | 17,001.24 |
| 2019 Bulletproof Vest Partnership | 72.05 | | | 72.05 | | | (0.00) |
| 2019 ANJEC Open Space Stewardship Grant | 1,500.00 | | | 1,383.74 | | | 116.26 |
| 2020 Recycling Tonnage Grant | 23,300.10 | | | | | | 23,300.10 |
| 2020 Clean Communities | 37,227.45 | | | | | | 37,227.45 |
| 2020 Drunk Driving Enforcement Fund | 16,245.16 | | | 16,029.23 | | | 215.93 |
| 2020 Sustainable Jersey Grant | 2,000.00 | | | 1,126.00 | | | 874.00 |
| 2021 Bulletproof Vest Partnership | 9,000.58 | | | 6,910.68 | | | 2,089.90 |
| FY22 Municipal Alliance (5 quarters ended 6/30/22) | 17,670.00 | | | 13,628.75 | | | 4,041.25 |
| PAGE TOTALS | 310,769.81 | - | - | 184,575.62 | - | 161.01 | 126,033.18 |

11

| Grant | Balance | Transferred from 2022 Budget Appropriations | | Expended | Other | Cancelled | Balance |
|-----------------------------------|--------------|---|------------------------------|------------|---|-----------|---------------|
| | Jan. 1, 2022 | Budget | Appropriation By 40A:4-87 | | | | Dec. 31, 2022 |
| PREVIOUS PAGE TOTALS | 310,769.81 | - | _ | 184,575.62 | _ | 161.01 | 126,033.18 |
| 2021 Recycling Tonnage | | 32,898.25 | | | | | 32,898.25 |
| 2021 Clean Communities | | 91,932.25 | | | | | 91,932.25 |
| 2022 Recycling Tonnage | | | 23,822.28 | | | | 23,822.28 |
| 2022 Clean Communities | | | 95,258.58 | | | | 95,258.58 |
| 2022 State Body Armor | | 3,078.23 | | 3,047.27 | | | 30.96 |
| 2022 Click it or Ticket | | | 7,000.00 | 7,000.00 | | | <u>-</u> |
| 2022 Distracted Driving | | | 10,500.00 | 10,500.00 | | | |
| 2022 Highway Traffic Safety Grant | | | 23,601.00 | | | | 23,601.00 |
| 2022 National Opioid Settlement | | | 32,635.26 | | | | 32,635.26 |
| 2022 Farmland Preservation Plan | | | 20,000.00 | | | | 20,000.00 |
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| PAGE TOTALS | 310,769.81 | 127,908.73 | 212,817.12 | 205,122.89 | - | 161.01 | 446,211.76 |

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| Grant | Balance | Transferred Budget App | from 2022 propriations | Expended | Other | Cancelled | Balance |
|---|--------------|---------------------------|------------------------------|------------|-------|-----------|---------------|
| | Jan. 1, 2022 | Budget | Appropriation By 40A:4-87 | | | | Dec. 31, 2022 |
| PREVIOUS PAGE TOTALS | 310,769.81 | 127,908.73 | 212,817.12 | 205,122.89 | - | 161.01 | 446,211.76 |
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| 등는 경험에 가장 경기에 가장 되었다면 하는 것이 되었다. 그 경기에 되었다는 것이 되었다면 하는 것이 되었다. 그는 경기에 가장 되었다면 하는 것이 되었다면 하는 것이 되었다. 그는 사람들은 경기에 가장 기본 사람들은 기본 사람들은 것이 되었다면 하는 것이 되었다. 그는 것이 되었다면 하는 것이 되었다면 하는 것이 되었다. 그는 것이 되었다면 하는 것이 되었다. 그는 것이 | | | | | | | _ |
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| PAGE TOTALS | 310,769.81 | 127,908.73 | 212,817.12 | 205,122.89 | | 161.01 | 446,211.76 |

| Grant | Transferred from Balance Budget Appropri | | propriations | Expended | Other | Cancelled | Balance |
|--|--|---|------------------------------|------------|-------|-----------|---------------|
| | Jan. 1, 2022 | Budget | Appropriation By 40A:4-87 | | | | Dec. 31, 2022 |
| PREVIOUS PAGE TOTALS | 310,769.81 | 127,908.73 | 212,817.12 | 205,122.89 | | 161.01 | 446,211.76 |
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| TOTALS | 310,769.81 | 127,908.73 | 212,817.12 | 205,122.89 | _ | 161.01 | 446,211.76 |

Sneet 11

| Grant | Balance | Transferred from 2022 Budget Appropriations | | Received | Other | Balance |
|-----------------------------|--------------|---|------------------------------|--------------|----------------|---------------|
| | Jan. 1, 2022 | Budget | Appropriation By 40A:4-87 | | | Dec. 31, 2022 |
| PREVIOUS PAGE TOTALS | _ | _ | - | - | - | _ |
| 2021 Recycling Tonnage | 32,898.25 | 32,898.25 | 23,822.28 | 23,822.28 | | _ |
| 2021 Clean Communities | 91,932.25 | 91,932.25 | 95,258.58 | 95,258.58 | | - |
| Local Fiscal Recovery Funds | 2,074,530.75 | 935,580.58 | | 2,074,530.75 | (1,138,950.17) | 2,074,530.75 |
| State Body Armor | | 3,078.23 | | 7,392.15 | | 4,313.92 |
| Distracted Driver | | | 10,500.00 | 10,500.00 | | |
| National Opioid Settlement | | | 32,635.26 | 32,635.26 | | 0.00 |
| Donation from Ray Catena | | | | 25,000.00 | | 25,000.00 |
| | | | | | | - |
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| TOTALS | 2,199,361.25 | 1,063,489.31 | 162,216.12 | 2,269,139.02 | (1,138,950.17) | 2,103,844.67 |

Totals

*LOCAL DISTRICT SCHOOL TAX

| xxxx xxxxxxxx xxxx 8,576,939.50 xxxx 32,995,620.50 |
|--|
| |
| xxx 32,995,620.50 |
| |
| xxx 80,701,477.00 |
| cxxx |
| 787.00 xxxxxxxx |
| xxxx xxxxxxx |
| 629.50 xxxxxxxx |
| 620.50 xxxxxxxx |
| 037.00 122,274,037.00 |
| · · |

[#] 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 # | xxxxxxxxx | |
| School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022) | xxxxxxxxxx | |
| Levy School Year July 1, 2022 - June 30, 2023 | xxxxxxxxx | |
| Levy Calendar Year 2022 | xxxxxxxxx | |
| 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 | 438,715.89 |
| School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022) | xxxxxxxxxx | 13,914,179.00 |
| Levy School Year July 1, 2022 - June 30, 2023 | xxxxxxxxxx | 35,081,655.00 |
| Levy Calendar Year 2022 | xxxxxxxxxx | |
| Paid | 35,655,018.00 | xxxxxxxxx |
| Balance - December 31, 2022 | xxxxxxxxxx | xxxxxxxxx |
| School Tax Payable # | (134,647.11) | xxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023) | 13,914,179.00 | xxxxxxxxx |
| # Must include unpaid requisitions. | 49,434,549.89 | 49,434,549.89 |

COUNTY TAXES PAYABLE

| | Debit | Credit |
|--|---------------|---------------|
| Balance - January 1, 2022 | xxxxxxxxxx | xxxxxxxxx |
| County Taxes | xxxxxxxxxx | |
| Due County for Added and Omitted Taxes | xxxxxxxxxx | 88,920.08 |
| 2022 Levy: | xxxxxxxxx | xxxxxxxxx |
| General County | xxxxxxxxxx | 18,321,207.99 |
| County Library | xxxxxxxxxx | 1,376,966.27 |
| County Health | xxxxxxxxxx | 377,566.49 |
| County Open Space Preservation | xxxxxxxxxx | 2,374,326.22 |
| Due County for Added and Omitted Taxes | xxxxxxxxxx | 86,222.72 |
| Paid | 22,538,987.05 | xxxxxxxxx |
| Balance - December 31, 2022 | xxxxxxxxxx | xxxxxxxxx |
| County Taxes | | xxxxxxxxx |
| Due County for Added and Omitted Taxes | 86,222.72 | xxxxxxxxx |
| | 22,625,209.77 | 22,625,209.77 |

SPECIAL DISTRICT TAXES

| | | Debit | Credit |
|---|--------------|--------------|------------------|
| Balance - January 1, 2022 | | xxxxxxxxxx | de licerce e e - |
| 2022 Levy: (List Each Type of District Tax Separately - See F | Footnote) | xxxxxxxxxx | xxxxxxxxx |
| Fire - | 3,533,040.24 | xxxxxxxxxx | xxxxxxxxx |
| Sewer - | | xxxxxxxxxx | xxxxxxxxx |
| Water- | | xxxxxxxxxx | xxxxxxxxx |
| Garbage - | | xxxxxxxxxx | xxxxxxxxx |
| | | xxxxxxxxxx | xxxxxxxxx |
| | | xxxxxxxxxx | xxxxxxxxx |
| | | xxxxxxxxxx | xxxxxxxxx |
| Fotal 2022 Levy | | xxxxxxxxxx | 3,533,040.24 |
| Paid | | 3,533,040.24 | xxxxxxxxx |
| Balance - December 31, 2022 | | - | xxxxxxxx |
| | | 3,533,040.24 | 3,533,040.24 |

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 | 5,900,000.00 | 5,900,000.00 | - |
| Surplus Anticipated with Prior Written Consent of Director of Local Government Services | | | _ |
| Miscellaneous Revenue Anticipated: | xxxxxxxxx | xxxxxxxx | xxxxxxxxx |
| Adopted Budget | 6,000,395.31 | 6,632,619.76 | 632,224.45 |
| Added by N.J.S.A. 40A:4-87 (List on 17a) | 212,817.12 | 212,817.12 | - |
| | | | - |
| | | | _ |
| Total Miscellaneous Revenue Anticipated | 6,213,212.43 | 6,845,436.88 | 632,224.45 |
| Receipts from Delinquent Taxes | 750,000.00 | 910,622.60 | 160,622.60 |
| Amount to be Raised by Taxation: | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| (a) Local Tax for Municipal Purposes | 29,871,619.56 | xxxxxxxx | xxxxxxxx |
| (b) Addition to Local District School Tax | | xxxxxxxx | xxxxxxxx |
| (c) Minimum Library Tax | | xxxxxxxx | xxxxxxxx |
| Total Amount to be Raised by Taxation | 29,871,619.56 | 32,247,336.52 | 2,375,716.96 |
| | 42,734,831.99 | 45,903,396.00 | 3,168,564.01 |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | Debit | Credit |
|--|----------------|----------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) | xxxxxxxx | 172,154,828.69 |
| Amount to be Raised by Taxation | xxxxxxxx | xxxxxxxx |
| Local District School Tax | 80,701,477.00 | xxxxxxxx |
| Regional School Tax | | xxxxxxxx |
| Regional High School Tax | 35,081,655.00 | xxxxxxxx |
| County Taxes | 22,450,066.97 | xxxxxxxx |
| Due County for Added and Omitted Taxes | 86,222.72 | xxxxxxxx |
| Special District Taxes | 3,533,040.24 | xxxxxxxx |
| Municipal Open Space Tax | 730,351.86 | xxxxxxxx |
| Municipal Arts and Culture Tax | | xxxxxxxx |
| Reserve for Uncollected Taxes | xxxxxxxx | 2,675,321.62 |
| Deficit in Required Collection of Current Taxes (or) | xxxxxxxx | _ |
| Balance for Support of Municipal Budget (or) | 32,247,336.52 | xxxxxxxx |
| *Excess Non-Budget Revenue (see footnote) | | xxxxxxxx |
| *Deficit Non-Budget Revenue (see footnote) | xxxxxxxx | |
| *These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only. | 174,830,150.31 | 174,830,150.31 |

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 |
|--|------------|------------|-------------------|
| | | | |
| 2022 Clean Communities | 95,258.58 | 95,258.58 | - |
| 2022 Recycling Tonnage | 23,822.28 | 23,822.28 | _ |
| 2022 Distracted Driving Grant | 10,500.00 | 10,500.00 | _ |
| 2022 Click it or Ticket Grant | 7,000.00 | 7,000.00 | _ |
| 2022 Highway Traffic Safety Grant | 23,601.00 | 23,601.00 | _ |
| 2022 National Opioid Settlement | 15,951.87 | 15,951.87 | _ |
| 2022 Municipal Comprehensive Farmland Preservation F | 20,000.00 | 20,000.00 | |
| 2022 National Opioid Settlement (2) | 16,683.39 | 16,683.39 | _ |
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| PAGE TOTALS | 212,817.12 | 212,817.12 | |

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

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

| Source | Budget | Realized | Excess or Deficit |
|----------------------|------------|------------|-------------------|
| PREVIOUS PAGE TOTALS | 212,817.12 | 212,817.12 | _ |
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| TOTALS | 212,817.12 | 212,817.12 | |

| CFO Signature: | |
|----------------|------------------|
| | Sheet 17a Totals |

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

| 2022 Budget As Adopted | | 42,522,014.87 |
|--|---------------|---------------|
| 2022 Budget - Added by N.J.S.A. 40A:4-87 | | 212,817.12 |
| Appropriated for 2022 (Budget Statement Item 9) | | 42,734,831.99 |
| Appropriated for 2022 by Emergency Appropriation (Budget Stateme | nt Item 9) | |
| Total General Appropriations (Budget Statement Item 9) | | 42,734,831.99 |
| Add: Overexpenditures (see footnote) | | |
| Total Appropriations and Overexpenditures | | 42,734,831.99 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] | 37,185,435.56 | |
| Paid or Charged - Reserve for Uncollected Taxes | 2,675,321.62 | |
| Reserved 2,570,041.63 | | |
| Total Expenditures | | 42,430,798.81 |
| Unexpended Balances Canceled (see footnote) | | 304,033.18 |

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)

| 2000 Authorizations | |
|---|--|
| 022 Authorizations | |
| N.J.S.A. 40A:4-46 (After adoption of Budget) | mak a kemilik ya ketiki ili maanika na maa sa s |
| N.J.S.A. 40A:4-20 (Prior to adoption of Budget) | |
| Total Authorizations | |
| educt Expenditures: | |
| Paid or Charged | |
| Reserved | |
| Total Expenditures | |

RESULTS OF 2022 OPERATIONS

CURRENT FUND

| | Debit | Credit |
|---|---------------|---------------|
| Excess of Anticipated Revenues: | xxxxxxxx | xxxxxxxx |
| Miscellaneous Revenues anticipated | xxxxxxxxx | 632,224.45 |
| Delinquent Tax Collections | xxxxxxxxx | 160,622.60 |
| | xxxxxxxxx | |
| Required Collection of Current Taxes | xxxxxxxxx | 2,375,716.96 |
| Unexpended Balances of 2022 Budget Appropriations | xxxxxxxxx | 304,033.18 |
| Miscellaneous Revenue Not Anticipated | xxxxxxxxx | 609,220.33 |
| 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 | 2,080,436.77 |
| Prior Years Interfunds Returned in 2022 | xxxxxxxxx | |
| Cancellation of Accounts Payable | | 174,673.18 |
| Cancellation of Grants Receivable | 19,814.50 | |
| Cancellation of Trust Balances | | 695,080.60 |
| | | |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) | xxxxxxxx | xxxxxxxx |
| Balance - January 1, 2022 | 46,909,799.50 | xxxxxxxx |
| Balance - December 31, 2022 | xxxxxxxxx | 46,909,799.50 |
| Deficit in Anticipated Revenues: | xxxxxxxx | xxxxxxxx |
| Miscellaneous Revenues Anticipated | _ | xxxxxxxx |
| Delinquent Tax Collections | - | xxxxxxxx |
| | | xxxxxxxx |
| Required Collection on Current Taxes | _ | xxxxxxxx |
| Interfund Advances Originating in 2022 | | xxxxxxxx |
| Receivable from Regional School District | 134,647.11 | |
| | | |
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| | | |
| | | |
| Deficit Balance - To Trial Balance (Sheet 3) | xxxxxxxx | - |
| Surplus Balance - To Surplus (Sheet 21) | 6,877,546.46 | xxxxxxxx |
| | 53,941,807.57 | 53,941,807.57 |

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source | Amount Realized |
|---|-----------------|
| PREVIOUS PAGE TOTALS | _ |
| | |
| Reimbursement of Expenses | 84,955.70 |
| Scrap Metal / Recycling | 14,078.87 |
| Mobile Home Park Rental | 30,000.00 |
| Property Maintenance Liens | 5.00 |
| Copies | 3,084.55 |
| Community Garden | 4,720.00 |
| Farmers Market | 11,270.00 |
| Reimbursement-Escrow Inspections | 4,179.00 |
| Indirect UCC Costs | 320,715.93 |
| Police Off Duty | 114,162.46 |
| Other | 22,048.82 |
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| 사용 등 등 등 등 등 등 등 등 등 등 등 등 등 등 등 등 등 등 등 | |
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| Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19) | 609,220.33 |

SURPLUS - CURRENT FUND YEAR 2022

| | Debit | Credit |
|---|---------------|---------------|
| 1. Balance - January 1, 2022 | xxxxxxxx | 13,661,790.72 |
| 2. | xxxxxxxx | |
| 3. Excess Resulting from 2022 Operations | xxxxxxxx | 6,877,546.46 |
| 4. Amount Appropriated in the 2022 Budget - Cash | 5,900,000.00 | xxxxxxxxx |
| Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Ser | vices - | xxxxxxxx |
| 6. | | xxxxxxxx |
| 7. Balance - December 31, 2022 | 14,639,337.18 | xxxxxxxx |
| | 20,539,337.18 | 20,539,337.18 |

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

| Cash | | 16,670,854.46 |
|--|---|---------------|
| Investments | | 19,142,931.80 |
| | | |
| Sub Total | | 35,813,786.26 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 21,174,449.08 |
| Cash Surplus | | 14,639,337.18 |
| 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 # | | |
| | | |
| | | |
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| | | |
| Total Other Assets | | _ |
| * IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" | | 14,639,337.18 |

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

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

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2022 LEVY

| 1. | Amount of Levy as per Duplicate (Analysis) | # | | \$ 168,919,039.22 |
|-------------|---|--|--|-----------------------|
| | or (Abstract of Ratables) | | | \$ |
| 2. | Amount of Levy - Special District Taxes | | | \$3,533,040.24 |
| 3. | Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq. | | | \$ 444 |
| 4. | Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq. | | | \$ 654,439.79 |
| 5b. | Subtotal 2022 Levy Reductions Due to Tax Appeals** Total 2022 Tax Levy | \$173,106,519.25 \$ | - - | \$173,106,519.25 |
| 6. | Transferred to Tax Title Liens | | | \$ 77,103.58 |
| 7. | Transferred to Foreclosed Property | | | \$ |
| 8. | Remitted, Abated or Canceled | | | \$ 54,907.97 |
| 9. | Discount Allowed | | | \$ 4 1 4 4 4 4 4 4 |
| 10. | Collected in Cash: In 2021 | | \$ 1,278,455.39 | |
| | In 2022* | | \$ 169,479,856.21 | - |
| | Homestead Benefit Credit | | \$ 1,229,838.32 | _ |
| | State's Share of 2022 Senior Citizens and Veterans Deductions Allowed | | \$166,678.77 | _ |
| | Total To Line 14 | | \$ 172,154,828.69 | = |
| 11. | Total Credits | | | \$172,286,840.24 |
| 12. | Amount Outstanding December 31, 2022 | | | \$819,679.01 |
| 13. | Percentage of Cash Collections to Total 202 (Item 10 divided by Item 5c) is 99.459 | | | |
| <u>Note</u> | e: If municipality conducted Accelerated | Tax Sale or Tax Levy Sa | ale check herea | nd complete sheet 22a |
| 14. | Calculation of Current Taxes Realized in Ca | ash: | | |
| | Total of Line 10 | | \$172,154,828.69 | _ |
| | Less: Reserve for Tax Appeals Pending State Division of Tax Appeals | | \$ <u> </u> | |
| | To Current Taxes Realized in Cash (Sheet | 17) | \$ 172,154,828.69 | |
| Note A: | In showing the above percentage the following s Where Item 5 shows \$1,500,000.00, and Item 1 the percentage represented by the cash collection \$1,049,977.50 divided by \$1,500,000, or .69998 be shown as Item 13 is 69.99% and not 70.00% | 0 shows \$1,049,977.50, ons would be 5. The correct percentage | to | |

Senior Citizens and Veterans Deductions.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include

^{*} 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) | \$_ | 172,154,828.69 |
| LESS: Proceeds from Accelerated Tax Sale | ; ;;; ;;; | |
| Net Cash Collected | \$ | 172,154,828.69 |
| Line 5c (sheet 22) Total 2022 Tax Levy | \$_ | 173,106,519.25 |
| Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is | _ | 99.45% |
| | | |
| | | |
| (2) Utilizing Tax Levy Sale | | |
| | | |
| Total of Line 10 Collected in Cash (sheet 22) | \$_ | 172,154,828.69 |
| LESS: Proceeds from Tax Levy Sale (excluding premium) | (4) | |
| Net Cash Collected | \$_ | 172,154,828.69 |
| Line 5c (sheet 22) Total 2022 Tax Levy | \$ | 173,106,519.25 |
| Percentage of Collection Excluding Tax Levy Sale Proceeds | | |

99.45%

(Net Cash Collected divided by Item 5c) is

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 | | xxxxxxxxx |
| | Due To State of New Jersey | xxxxxxxx | 10,637.28 |
| 2. | Senior Citizens Deductions Per Tax Billings | 139,750.00 | xxxxxxxx |
| 3. | Veterans Deductions Per Tax Billings | 23,500.00 | xxxxxxxx |
| 4. | Deductions Allowed By Tax Collector | 6,250.00 | xxxxxxxxx |
| 5. | Deductions Allowed By Tax Collector - Prior Year Taxes (2021) | 1,407.53 | |
| 6. | | | |
| 7. | Deductions Disallowed By Tax Collector | xxxxxxxxx | 2,821.23 |
| 8. | Deductions Disallowed By Tax Collector - Prior Year Taxes (2021) | xxxxxxxxx | 4,047.95 |
| 9. | Received in Cash from State | xxxxxxxx | 167,993.83 |
| 10. | | | |
| 11. | | | |
| 12. | Balance - December 31, 2022 | xxxxxxxxx | xxxxxxxx |
| | Due From State of New Jersey | xxxxxxxx | - |
| : | Due To State of New Jersey | 14,592.76 | xxxxxxxx |
| | | 185,500.29 | 185,500.29 |

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

| Line 2 | 139,750.00 |
|----------------------|------------|
| Line 3 | 23,500.00 |
| Line 4 | 6,250.00 |
| Sub - Total | 169,500.00 |
| Less: Line 7 | 2,821.23 |
| To Item 10, Sheet 22 | 166,678.77 |
| | |

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 | 750,000.00 |
| Taxes Pending Appeals | 750,000.00 | xxxxxxxxx | xxxxxxxx |
| Interest Earned on Taxes Pending Appeals | | xxxxxxxxx | xxxxxxxx |
| Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22) | | xxxxxxxxx | |
| Interest Earned on Taxes Pending State Appeals | | xxxxxxxxx | |
| | | | |
| Cash Paid to Appellants (Including 5% Interest from Date of Payment) | | | xxxxxxxx |
| Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest) | | | xxxxxxxxx |
| | | | |
| Balance - December 31, 2022 | | 750,000.00 | xxxxxxxxx |
| Taxes Pending Appeals* | 750,000.00 | xxxxxxxx | xxxxxxxx |
| Interest Earned on Taxes Pending Appeals | | xxxxxxxx | xxxxxxxx |
| *Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022 | | 750,000.00 | 750,000.00 |

| cdolan@marlboro-nj.gov | | |
|---------------------------|---------------|--|
| Signature of | Tax Collector | |
| | | |
| 54.65 T-8334 64.65 | 3/1/2023 | |
| License # Date | | |

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | | p |
|---|------------------|--------------|--------------|
| | | Debit | Credit |
| 1. Balance - January 1, 2022 | | 1,919,339.14 | xxxxxxxx |
| A. Taxes | 861,265.73 | xxxxxxxx | xxxxxxxx |
| B. Tax Title Liens | 1,058,073.41 | xxxxxxxxx | xxxxxxxx |
| 2. Canceled: | | xxxxxxxxx | xxxxxxxx |
| A. Taxes | | xxxxxxxxx | 3,332.87 |
| B. Tax Title Liens | | xxxxxxxxx | |
| 3. Transferred to Foreclosed Tax Title Liens: | | xxxxxxxxx | xxxxxxxx |
| A. Taxes | | xxxxxxxxx | |
| B. Tax Title Liens | | xxxxxxxx | |
| 4. Added Taxes | | 30,082.24 | xxxxxxxx |
| 5. Added Tax Title Liens | | | xxxxxxxx |
| 6. Adjustment between Taxes (Other than Current Year) and | Гах Title Liens; | xxxxxxxxx | |
| A. Taxes - Transfers to Tax Title Liens | | xxxxxxxxx | (1) 3,975.02 |
| B. Tax Title Liens - Transfers from Taxes | | (1) 3,975.02 | xxxxxxxx |
| 7. Balance Before Cash Payments | | xxxxxxxxx | 1,946,088.51 |
| 8. Totals | | 1,953,396.40 | 1,953,396.40 |
| 9. Balance Brought Down | | 1,946,088.51 | xxxxxxxxx |
| 10. Collected: | | xxxxxxxxx | 910,622.60 |
| A. Taxes | 884,040.08 | xxxxxxxxx | xxxxxxxxx |
| B. Tax Title Liens | 26,582.52 | xxxxxxxxx | xxxxxxxx |
| 11. Interest and Costs - 2022 Tax Sale | | 934.09 | xxxxxxxx |
| 12. 2022 Taxes Transferred to Liens | | 77,103.58 | xxxxxxxx |
| 13. 2022 Taxes | | 819,679.01 | xxxxxxxxx |
| 14. Balance - December 31, 2022 | π | xxxxxxxx | 1,933,182.59 |
| A. Taxes | 819,679.01 | xxxxxxxx | xxxxxxxxx |
| B. Tax Title Liens | 1,113,503.58 | xxxxxxxx | xxxxxxxxx |
| 15. Totals | | 2,843,805.19 | 2,843,805.19 |

| 16. | Percentage of Cash Collections to Adju | isted Amount C | utstanding |
|-----|--|----------------|------------|
| | (Item No. 10 divided by Item No. 9) is | 46.79% | |

17. Item No.14 multiplied by percentage shown above is **904,536.13** 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 | 802,400.00 | xxxxxxxx |
| 2. Foreclosed or Deeded in 2022 | xxxxxxxxx | 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 | | xxxxxxxx |
| 14. Balance - December 31, 2022 | xxxxxxxx | 802,400.00 |
| | 802,400.00 | 802,400.00 |

CONTRACT SALES

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

MORTGAGE SALES

| | Debit | Credit |
|---|----------|----------|
| 20. Balance - January 1, 2022 | | xxxxxxxx |
| 21. 2022 Sales from Foreclosed Property | | xxxxxxxx |
| 22. Collected* | xxxxxxxx | |
| 23. | xxxxxxxx | |
| 24. Balance - December 31, 2022 | xxxxxxxx | - |
| Analysis of Sale of Property: \$ - | _ | - |

| 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.)

| | Amou | | | | | |
|--|--|--------------------------------|---------------------|--|--|--|
| Caused By | Dec. 31, | | Amount in | Amou | | Balance |
| | per Au | | 2022 | Resulting | | as at |
| Consumo Audio simalia a | Repo | <u>irt</u> | <u>Budget</u> | 2022 | <u>,</u> | Dec. 31, 2022 |
| Emergency Authorization - Municipal* | \$ | -\$ | | \$17 - 5.55 | \$ | |
| Municipal | Ψ | Ψ | | Ψ | ······································ | |
| Emergency Authorization - | | | | | | |
| Schools | \$ | \$ | | _\$ | \$ | - |
| Overexpenditure of Appropriations | _\$ | <u> </u> | | \$ | <u> </u> | |
| Recreation Summer Programming | \$ 43,89 | 91.00_\$ | 43,891.00 | \$ <u> </u> | \$ | - |
| | \$ | \$ - 4 | | \$ | \$ | 5 |
| | \$ | | | \$ | | - |
| | - \$ | | | * \$ | . Lugariya \$ | - |
| | \$ ************************************ | | | s | | - |
| | \$ | | | \$ | | - |
| TOTAL DEFERRED CHARGES | \$ 43,89 | 91.00 \$ | 43,891.00 | - · \$ | - \$ | - |
| | ····· · · · · · · · · · · · · · · · · | | | | | |
| *Do not include items funded or refu EMERGENCY AUTHORIZ FUNDED OR REFUN | ZATIONS | UNDER | | | | |
| EMERGENCY AUTHORIZ | ZATIONS | UNDER | | | | |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date | ZATIONS | UNDER | .S.A. 40A:2-3 | | | Amount |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. | ZATIONS | UNDER | .S.A. 40A:2-3 | | . 40A:2-5 | Amount |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. | ZATIONS | UNDER | .S.A. 40A:2-3 | | . 40A:2-5 | Amount Same and the same and t |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. 3. | ZATIONS | UNDER | .S.A. 40A:2-3 | | . 40A:2-5 | Amount Amount Amount |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. | ZATIONS | UNDER | .S.A. 40A:2-3 | | . 40A:2-5 | Amount Amount Amount |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. 3. | ZATIONS | UNDER | .S.A. 40A:2-3 | | . 40A:2-5 | Amount Amount Amount |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. 3. 4. | ZATIONS NDED UNI | UNDER DER N.J. | Purpose | OR N.J.S.A | 40A:2-5 | Amount Amount |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. 3. 4. 5. JUDGMENTS ENTER | ZATIONS NDED UNI | UNDER DER N.J. | Purpose | OR N.J.S.A | 40A:2-5 | Amount Amount Amount Amount Amount Amount Amount Appropriated for in Budget of |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. 3. 4. 5. | ZATIONS NDED UNI | UNDER DER N.J. | Purpose | OR N.J.S.A | \$ 40A:2-5 | Amount Amount Amount Amount Amount Amount Appropriated for |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. 3. 4. 5. JUDGMENTS ENTER In Favor of | ZATIONS NDED UNI | UNDER DER N.J. | Purpose NICIPALITY | AND NOT | \$ 40A:2-5 | Amount Amount Amount Amount Amount Amount Amount Appropriated for in Budget of |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. 3. 4. 5. JUDGMENTS ENTER In Favor of | ZATIONS NDED UNI | UNDER DER N.J. | Purpose NICIPALITY | AND NOT Amou | \$ 40A:2-5 | Amount Amount Amount Amount Amount Amount Amount Appropriated for in Budget of |
| EMERGENCY AUTHORIZE FUNDED OR REFUNDATE 1. | ED AGAII | UNDER DER N.J. NST MU unt of | Purpose NICIPALITY | AND NOT | \$ 40A:2-5 | Amount Amount Amount Amount Amount Amount Amount Appropriated for in Budget of |
| EMERGENCY AUTHORIZ FUNDED OR REFUN Date 1. 2. 3. 4. 5. JUDGMENTS ENTER In Favor of 1. | ED AGAII | UNDER DER N.J. NST MU unt of | Purpose NICIPALITY | AND NOT Amou | \$ 40A:2-5 | Amount Amount Amount Amount Amount Amount Amount Appropriated for in Budget of |

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

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

| Date | Purpose | | | Balance | 20 | CED IN 222 | Balance |
|------|---------|------------|------------------------------|---------------|-------------------|---------------------------|---------------|
| | | Authorized | 1/5 of Amount Authorized* | Dec. 31, 2021 | By 2022 Budget | Canceled By Resolution | Dec. 31, 2022 |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | 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 Office

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

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

| Date | Purpose | Amount | Not Less Than | Balance | ti | CED IN 22 | Balance |
|------|---------|------------|------------------------------|---------------|-------------------|---------------------------|---------------|
| | | Authorized | 1/3 of Amount Authorized* | Dec. 31, 2021 | By 2022 Budget | Canceled By Resolution | Dec. 31, 2022 |
| | | | | | | | |
| | | | | | | | 8 a |
| | | | | | | | |
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| | | | | | | | _ |
| | | | | | | | |
| | Totals | _ | _ | <u>-</u> | _ | _ | _ |

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

Chief Financial Officer

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

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

GENERAL CAPITAL BONDS

| | Debit | Credit | 2023 Debt Service |
|--|---------------------------------|-----------------------------|-------------------|
| Outstanding - January 1, 2022 | xxxxxxxx | 43,253,000.00 | |
| Issued | xxxxxxxxx | | |
| Paid | 4,010,000.00 | xxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2022 | 39,243,000.00 | xxxxxxxx | |
| | 43,253,000.00 | 43,253,000.00 | |
| 2023 Bond Maturities - General Capital Bonds | | | \$ 4,109,000.00 |
| 2023 Interest on Bonds* | | \$ 1,135,532.50 | |
| ASSESSMENT SER | | φ - α - α - 1, 130,032.30 | |
| | | φ - 20 - 20 - 1, 100,002.00 | |
| ASSESSMENT SER | | φ 1,130,032.30 | |
| ASSESSMENT SER Outstanding - January 1, 2022 | IAL BONDS | φ 1,130,932.90 | |
| | IAL BONDS | ххххххххх | |
| ASSESSMENT SER Outstanding - January 1, 2022 Issued | IAL BONDS | | |
| ASSESSMENT SER Outstanding - January 1, 2022 Issued Paid | IAL BONDS | | |
| ASSESSMENT SER Outstanding - January 1, 2022 Issued Paid | IAL BONDS | | |
| ASSESSMENT SER Outstanding - January 1, 2022 Issued Paid | IAL BONDS | XXXXXXXX | \$ |
| ASSESSMENT SER Outstanding - January 1, 2022 Issued Paid Outstanding - December 31, 2022 | IAL BONDS XXXXXXXXX XXXXXXXXX | XXXXXXXX | \$ |

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

GREEN TRUST LOAN

| | Debit | Credit | 2023 Debt Service |
|--|-----------|-----------|---|
| Outstanding - January 1, 2022 | xxxxxxxx | 28,437.20 | |
| Issued | xxxxxxxx | | |
| Paid | 28,437.20 | xxxxxxxxx | |
| Refunded | | | |
| | | | |
| Outstanding - December 31, 2022 | - | xxxxxxxx | ÷ |
| | 28,437.20 | 28,437.20 | |
| 2023 Loan Maturities | diament . | | \$ 1 1 1 1 1 1 1 1 1 |
| 2023 Interest on Loans | | | \$ |
| Total 2023 Debt Service for Green Trust Loan | | | \$ - |
| LOAN | : | | 1 |
| Outstanding - January 1, 2022 | xxxxxxxx | | |
| Issued | xxxxxxxx | | |
| Paid | | xxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2022 | | xxxxxxxx | |
| | - | - | |
| 2023 Loan Maturities | | | \$ 2.22 |
| 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 |
|---------|---------------|---------------|--------------------|------------------|
| | | | | |
| | | | | |
| | | | Titoria Titoria | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | _ | - | | |

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

LOAN

| | Debit | Credit | 2023 Debt Service |
|---|-----------|---|-------------------|
| Outstanding - January 1, 2022 | xxxxxxxxx | | |
| Issued | xxxxxxxx | | |
| Paid | | xxxxxxxx | · |
| Refunded | | | |
| | | | |
| Outstanding - December 31, 2022 | | xxxxxxxx | _ |
| 0000 1 | - | _ | |
| 2023 Loan Maturities | | | \$ |
| 2023 Interest on Loans Total 2023 Debt Service for Loan | | Annahaman | \$ - |
| LOAN | | | |
| Outstanding - January 1, 2022 | xxxxxxxx | | |
| Issued | xxxxxxxx | | |
| Paid | | xxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2022 | - | xxxxxxxx | |
| | | | |
| 2023 Loan Maturities | | | \$ |
| 2023 Interest on Loans | | | \$ |
| Total 2023 Debt Service for Loan | | | \$ - |

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

| Purpose | 2023 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|--|------------------|
| | | | a Communication of the Communi | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | - | | | |

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

TYPE I SCHOOL TERM BONDS

| | Debit | Credit | 2023 Deb | t Service |
|--|---|--|---------------------------|------------------|
| Outstanding - January 1, 2022 | xxxxxxxx | | | |
| Paid | | xxxxxxxx | | |
| | | | | |
| | | | | |
| Outstanding - December 31, 2022 | _ | xxxxxxxx | | |
| | | <u>-</u> | | |
| 2023 Bond Maturities - Term Bonds | 100 to | \$ | | |
| 2023 Interest on Bonds | | \$ | | |
| TYPE I SCHOOL SI | ERIAL BONDS | | | |
| Outstanding - January 1, 2022 | xxxxxxxx | | | |
| Issued | xxxxxxxx | | | |
| Paid | | xxxxxxxx | | |
| | | | | |
| | | | | |
| Outstanding - December 31, 2022 | | xxxxxxxx | | |
| | - | · - | | |
| 2023 Interest on Bonds | · · · · · · · · · · · · · · · · · · · | \$ | | |
| 2023 Bond Maturities - Term Bonds | | | \$ | |
| Total "Interest on Bonds - Type I School Debt Servi | ice" (*Items) | | \$ | |
| LIST OF BOND | S ISSUED DU | IRING 2022 | | |
| Purpose | 2023 Maturity -01 | Amount Issued -02 | Date of Issue | Interest Rate |
| | | | | |
| | | | | |
| | | | | |
| Total | - | _ | | |
| 2023 INTEREST REQUIREM | MENT - CURREN | NT FUND DEBT Outstanding Dec. 31, 2022 | ONLY 2023 Ir Requir | |
| Emergency Notes | | \$ | \$ | |
| 2. Special Emergency Notes | | \$ | \$ | |
| 3. Tax Anticipation Notes | | \$ | \$ | |
| 4. Interest on Unpaid State & County Taxes | | | | |
| ti ti na Abra ya ka iliyara wa walaya ka ka ili a ka ka a ƙasar ƙafa ƙasar ƙasar ƙasar ƙasar ƙasar ƙasar ƙasar | | \$ 220 120 200 200 200 200 200 200 200 200 | \$ | |
| 5. | | \$ \$ | \$ \$ | |

oneet 3

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

| Title or Purpose of Issue | Original Amount | Original Date of | Amount of Note | Date of | Rate of | 2023 Budget Requirements | | Interest Computed to |
|--------------------------------------|--------------------|---------------------|------------------------------|------------|------------|--------------------------|----------------|-------------------------|
| 11.00 of 1 dispose of 19000 | Issued | Issue* | Outstanding Dec. 31, 2022 | Maturity | Interest | For Principal | For Interest** | (Insert Date) |
| 2011-04 Acquisition of Open Space | 275,000.00 | 12/1/2021 | 275,000.00 | 05/31/23 | 0.0000% | | | 05/31/23 |
| 2018-01 Various Capital Improvements | 788,000.00 | 12/1/2021 | 788,000.00 | 05/31/23 | 0.0000% | | | 05/31/23 |
| 2019-01 Various Capital Improvements | 1,920,000.00 | 12/1/2021 | 1,920,000.00 | 05/31/23 | 0.0000% | | | 05/31/23 |
| 2020-05 Various Capital Improvements | 3,020,000.00 | 12/1/2021 | 3,020,000.00 | 05/31/23 | 0.0000% | | | 05/31/23 |
| 2021-04 Various Capital Improvements | 1,997,000.00 | 12/1/2021 | 1,997,000.00 | 05/31/23 | 0.0000% | | | 05/31/23 |
| | | | | | | | | |
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| | | | | | | | | |
| Page Totals | 8,000,000.00 | | 8,000,000.00 | | | - | _ | |

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

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

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

(Do not crowd - add additional sheets)

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue* | Amount of Note Outstanding Dec. 31, 2022 | Date of Maturity | Rate of Interest | 2023 Budget I | Requirements For Interest** | Interest Computed to (Insert Date) |
|---------------------------|------------------------------|-------------------------------|---|------------------------|------------------------|---------------|-----------------------------|--|
| PREVIOUS PAGE TOTALS | 8,000,000.00 | | 8,000,000.00 | | | - | _ | |
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| | | | | | | | | |
| PAGE TOTALS | 8,000,000.00 | | 8,000,000.00 | | | - | _ | |

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

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

(Do not crowd - add additional sheets)

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

^{**} 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)

| Amazina | Title or Purpose of Issue | Original Amount | Original Date of | Amount of Note | Date of | Rate of | | 2023 Budget Requirements For Principal For Interest** | |
|----------|---------------------------|--------------------|---------------------|------------------------------|------------|------------|---------------|--|---------------|
| | | Issued | lssue* | Outstanding Dec. 31, 2022 | Maturity | Interest | For Principal | For interest | (Insert Date) |
| ··· | PREVIOUS PAGE TOTALS | 8,000,000.00 | | 8,000,000.00 | | | _ | _ | |
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| | | | | | | | | | |
| | PAGE TOTALS | 8,000,000.00 | | 8,000,000.00 | | | - | _ | |

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

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

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

(Do not crowd - add additional sheets)

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

^{**} 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 | Original Date of | Amount of Note | Date of | Rate of | 2023 Budget | Interest Computed to | |
|---------------------------|--------------------|---------------------|------------------------------|------------|------------|---------------|-------------------------|---------------|
| | Issued | lssue* | Outstanding Dec. 31, 2022 | Maturity | Interest | For Principal | For Interest** | (Insert Date) |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
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| 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. 2020-08 - Police Vehicles | 74,750.88 | 74,750.88 | 1,864.28 | | | |
| _ | 2. 2021-11 - Police Vehicles | 130,433.08 | 64,827.96 | 1,563.63 | | | |
| _ | 3. 이 대통령 보다는 이 경험 기계를 받는 것이 되는 기계를 보고 하는 것이 되는 것이 없는 것이 없는 것이다. | | | | | | |
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| Sheet | 7. 이 아이들 경영에 마시아 생활을 되는 아들 물건생물을 하셨다는 하를 보냈었 | | | | | | |
| | 8. Entre 1988 with the first season of the Season between the control of the season of | | | | | | |
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| _ | 10. | | | | | | |
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| _ | 12. | | | | | | |
| - | 13. | | | | | | |
| _ | 14. | | | | | | |
| _ | Total | 205,183.96 | 139,578.84 | 3,427.91 | | | |

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jan | uary 1, 2022 | 2022 | Other | Expended | Authorizations | Balance - Dece | mber 31, 2022 |
|--|---------------|--------------|----------------|-----------|------------|----------------|----------------|---------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | Ехропаса | Canceled | Funded | Unfunded |
| 2004-01 Hawkins Road Park | | | | 574.50 | | | 574.50 | |
| 2005-19 Information Sign | 44,469.22 | | | | 42,470.00 | | 1,999.22 | |
| 2005-36 Various | 19,507.23 | | | | 8,690.00 | | 10,817.23 | |
| 2006-19 Various | 16,280.00 | | | 13,371.00 | | | 29,651.00 | |
| 2007-12 Various | 118.33 | 720,847.62 | | | 3,455.50 | | | 717,510.45 |
| 2011-02 Various | 86,536.74 | | | | | 45,000.00 | 41,536.74 | |
| 2011-04 Open Space | | 97,334.58 | | | 42,491.00 | | | 54,843.58 |
| 2012-07 Athletic Fields | | | | 5,025.25 | | | 5,025.25 | |
| 2012-08 Various | 23,860.22 | 36,351.88 | | 1,406.25 | | 56,406.25 | 5,212.10 | |
| 2012-11 Acquisition of Property | 5,162,423.74 | | | | | | 5,162,423.74 | |
| 2012-13 Housing Rehab | 1,456,000.00 | | | | | | 1,456,000.00 | |
| 2013-08 Various | 120,550.99 | 10,278.60 | | | 398.00 | 125,431.59 | | 5,000.00 |
| 2014-03 Various | 136,965.61 | | | | 734.20 | 108,183.63 | 28,047.78 | |
| 2014-13 Taylor Road Storm Drains | 8,832.31 | | | | 8,832.31 | | | |
| 2014-22 Leach Fields Hamilton Park-add'l | 181,196.95 | | | | 8,218.80 | | 172,978.15 | |
| 2015-02 Various | 210,099.96 | | | 2,353.04 | 6,830.85 | 155,566.92 | 50,055.23 | |
| 2015-14 Improvements to Texas Road | 15,513.35 | | | | | | 15,513.35 | |
| 2016-02 Various | 261,905.30 | | | 20,223.35 | 353.00 | 105,571.44 | 176,204.21 | |
| 2016-12 Open Space | 7,153.17 | | | | 898.00 | | 6,255.17 | |
| Page Total | 7,751,413.12 | 864,812.68 | _ | 42,953.39 | 123,371.66 | 596,159.83 | 7,162,293.67 | 777,354.03 |

heet 35.1

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

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - January 1, 2022 | | 2022 Other | Other | Expended | Authorizations | Balance - December 31, 2022 | | |
|--|---------------------------|--------------|------------|------------|--------------|----------------|-----------------------------|--------------|--|
| not merely designate by a code number. | | | Canceled | Funded | Unfunded | | | | |
| PREVIOUS PAGE TOTALS | 7,751,413.12 | 864,812.68 | - | 42,953.39 | 123,371.66 | 596,159.83 | 7,162,293.67 | 777,354.03 | |
| 2016-13 Acquisition of Open Space | 250,000.00 | | | | | | 250,000.00 | | |
| 2017-02 Various Capital Improvements | 111,100.58 | 652.00 | | 10,016.36 | 5,971.87 | 78,143.52 | 37,001.55 | 652.00 | |
| 2017-10 Improvements to Intersection of Route 520/3 | 23,750.00 | | | | | | 23,750.00 | | |
| 2018-01 Various Capital Improvements | | 508,123.82 | | 139,724.80 | 138,433.56 | 10,708.70 | 1,291.24 | 497,415.12 | |
| 2018-04 Improvements to H&L Fields | 15,547.02 | | | 35,844.00 | | | 51,391.02 | | |
| 2018-11 NJDOT 2018 Road Program | 20,352.75 | | | | | | 20,352.75 | | |
| 2019-01 Various Capital Improvements | | 514,888.19 | | 187,582.81 | 213,733.17 | | | 488,737.83 | |
| 2019-04 Acquisition of Police Cars | 5,249.37 | | | | | 5,249.37 | (0.00) | | |
| 2019-11 Route 79 Sidewalk Extension | 875,000.00 | | | | | | 875,000.00 | | |
| 2020-05 Various Capital Improvements | | 1,097,237.10 | | 199,398.60 | 207,174.76 | | | 1,089,460.94 | |
| 2020-08 Acquisition of Police Cars | 16.05 | | | 846.56 | 255.00 | 607.61 | 0.00 | | |
| 2020-09 Nolan Rd. Park Improvements | | | | | | | | | |
| 2020-10 NJDOT 2020 Road Program (Wyncrest) | | | | | | | | | |
| 2021-04 Various Capital Improvements | | 2,549,588.36 | | 1,389.53 | 435,572.17 | | | 2,115,405.72 | |
| 2021-09 NJDOT 2020 Road Program (Union Hill) | 205,000.00 | | | | 205,000.00 | | | | |
| 2021-10 Open Space (Open Space Trust) | 270,374.00 | | | | 252,852.12 | | 17,521.88 | | |
| 2021-11 Acquisition of Police Cars | 7,982.00 | | | | 7,982.00 | | | | |
| 2021-18 Streambank Stabilization | 47,750.00 | 907,250.00 | | | 6,000.00 | | 41,750.00 | 907,250.00 | |
| PAGE TOTALS | 9,583,534.89 | 6,442,552.15 | _ | 617,756.05 | 1,596,346.31 | 690,869.03 | 8,480,352.11 | 5,876,275.64 | |

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

| 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 | |
| PREVIOUS PAGE TOTALS | 9,583,534.89 | 6,442,552.15 | - | 617,756.05 | 1,596,346.31 | 690,869.03 | 8,480,352.11 | 5,876,275.64 | |
| 2021-19 Body Worn Camera Grant | 205,838.00 | | | | 205,838.00 | | | | |
| 2021-22 NJDOT 2021 Road Program (Ryan Rd.) | 251,900.00 | | | | 103,150.00 | | 148,750.00 | | |
| 2022-02 Improvements to Recreation Facilities | | | 75,000.00 | | 74,523.49 | | 476.51 | | |
| 2022-07 Various Capital Improvements | | | 9,090,604.00 | | 4,293,154.73 | | | 4,797,449.27 | |
| 2022-10 Acquisition of Police Cars | | | 200,000.00 | | 10,400.00 | | | 189,600.00 | |
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| | | | | | | | | | |
| PAGE TOTALS | 10,041,272.89 | 6,442,552.15 | 9,365,604.00 | 617,756.05 | 6,283,412.53 | 690,869.03 | 8,629,578.62 | 10,863,324.91 | |

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

| 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 | |
| PREVIOUS PAGE TOTALS | 10,041,272.89 | 6,442,552.15 | 9,365,604.00 | 617,756.05 | 6,283,412.53 | 690,869.03 | 8,629,578.62 | 10,863,324.91 | |
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| <u></u> | | | <u> </u> | | | | | | |
| GRAND TOTALS | 10,041,272.89 | 6,442,552.15 | 9,365,604.00 | 617,756.05 | 6,283,412.53 | 690,869.03 | 8,629,578.62 | 10,863,324.91 | |

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|---|------------|
| Balance - January 1, 2022 | xxxxxxxxx | 125,177.00 |
| Received from 2022 Budget Appropriation* | xxxxxxxx | 300,000.00 |
| | xxxxxxxx | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxx | |
| | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxx | xxxxxxxx |
| | | xxxxxxxx |
| | urfilli Likera yaki ya kasa Kasa urganiya ili yaki kata ili ya | xxxxxxxx |
| | | xxxxxxxx |
| Appropriated to Finance Improvement Authorizations | 423,368.00 | xxxxxxxx |
| | | xxxxxxxx |
| Balance - December 31, 2022 | 1,809.00 | xxxxxxxx |
| | 425,177.00 | 425,177.00 |

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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 | |
|--------------------------------------|------------------------|------------------------------------|--|-------------------------------|--|
| 2022-02 Improvements to Recreation F | 75,000.00 | | | 75,000.00 | |
| 2022-07 Various Capital Improvements | 9,090,604.00 | 8,667,236.00 | 423,368.00 | 3 - 4 - 1 - 1 | |
| 2022-10 Acquisition of Police Cars | 200,000.00 | 200,000.00 | | # - 1 | |
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| | | | | | |
| Total | 9,365,604.00 | 8,867,236.00 | 423,368.00 | 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 | 359,738.49 |
| Premium on Sale of Bonds | xxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxx | 638,529.85 |
| | | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxx |
| Appropriated to 2022 Budget Revenue | 150,000.00 | xxxxxxxx |
| Balance - December 31, 2022 | 848,268.34 | xxxxxxxxx |
| | 998,268.34 | 998,268.34 |

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 | | | | | \$ | 173, | 106,51 | 9.25 |
| | 2. | Amount of Item 1 Collected in 2022 (*) |) | | | \$ | 172,154,8 | 328.69 | _ | |
| | 3. | Seventy (70) percent of Item 1 | | | | | \$ | 121, | 174,56 | 33.48_ |
| | (*) In | cluding prepayments and overpayments | s ap | plied. | | | | | | |
| B. | | | | | | | | | | |
| | 1. | Did any maturities of bonded obligation | ns oi | r notes ta | II due duri | ng the | year 2022? | | | |
| | | Answer YES or NO YES | | | | | | | • | |
| | 2. | Have payments been made for all bon December 31, 2022? | ded | obligation | ns or note: | s due o | n or before | | | |
| | | Answer YES or NO YES | : 13 | If answe | ris "NO" g | ive det | ails | | | |
| | | NOTE: If answer to Item B1 is YES, | ther | ı Item B2 | must be | answe | red | | | |
| D. | 1. | Answer YES or NO Cash Deficit 2021 | ;- | NO | | *************************************** | | | \$ | |
| | | | | | | | | | Ψ | · · · |
| | 2. | 4% of 2021 Tax Levy for all purposes: | | Levy | \$ | | | = | \$ | |
| | 3. | Cash Deficit 2022 | | | | | | | \$ | |
| | 4. | 4% of 2022 Tax Levy for all purposes: | | | | | · | | | |
| | | | L | Levy | \$ <u>************************************</u> | · | | = | \$ | |
| Ε. | | <u>Unpaid</u> | | 20 |) <u>21</u> | | 2022 | | | <u>Total</u> |
| | 1. | State Taxes | \$ | | | \$ | | | \$ | _ |
| | 2. | County Taxes | \$ - \$ | | | _ | 86.2 | 222.72 | - | 86,222.72 |
| | 3. | Amounts due Special Districts | · - | | | <u> </u> | , | | - · | |
| | | | \$ _ | | | \$ | | - | _\$ | |
| | 4. | Amount due School Districts for School | ol Ta | ax | | | | | | |
| | | | \$_ | | | \$ | 9,192,9 | 82.39 | _\$ | 9,192,982.39 |

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - WATER 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 | 7,266,391.48 | |
| Investments in Capital Notes | 3,000,000.00 | |
| | | |
| Due from - | | Care the second of the second |
| Due from - | | |
| | | |
| Receivables Offset with Reserves: | | |
| Consumer Accounts Receivable | 324,026.04 | |
| Liens Receivable | | |
| | | |
| | | |
| | | Andrew Jane 1990 |
| | | |
| Deferred Charges (Sheet 48) | | |
| | | |
| | | |
| | | |
| Cash Liabilities: | | - anni-sin-sani-likeren (r. e. |
| Appropriation Reserves | | 1,014,022.56 |
| Encumbrances Payable | | 1,118,511.37 |
| Accrued Interest on Bonds and Notes | | 108,809.72 |
| Due to - | | |
| Accounts Payable | | |
| Customer Overpayments | | 36,865.11 |
| Reserve for Water Escrow | | 206,545.10 |
| Reserve for Insurance Claims | | 72,000.71 |
| Subtotal - Cash Liabilities | | 2,556,754.57 |
| Reserve for Consumer Accounts and Lien Receivable | | 324,026.04 |
| | | |
| Fund Balance | | 7,709,636.91 |
| —————————————————————————————————————— | 40.500.447.50 | 40 500 447 50 |
| Total | 10,590,417.52 | 10,590,417.52 |

POST CLOSING TRIAL BALANCE - WATER 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 | 9,204,860.39 | xxxxxxxx | |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxx | 9,204,860.39 | |
| CASH | 1,160,815.01 | | |
| NJEIT LOAN RECEIVABLE | | | |
| DUE FROM CURRENT FUND | | | |
| FIXED CAPITAL: | | | |
| COMPLETED | 50,601,744.81 | | |
| AUTHORIZED AND UNCOMPLETED | 24,218,812.30 | | |
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| | | | |
| | | | |
| PAGE TOTALS | 85,186,232.51 | 9,204,860.39 | |

POST CLOSING TRIAL BALANCE - WATER 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 | 85,186,232.51 | 9,204,860.39 |
| | | |
| | | |
| | | |
| | | |
| BONDS PAYABLE | | 10,330,000.00 |
| LOANS PAYABLE | | 13,905,805.21 |
| CAPITAL LEASES PAYABLE | | _ |
| BOND ANTICIPATION NOTES | | 3,000,000.00 |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 819,463.54 |
| UNFUNDED | | 4,854,524.78 |
| CONTRACTS PAYABLE | | |
| ENCUMBRANCES | | 4,502,876.46 |
| DUE TO WATER OPERATING | | |
| RESERVE FOR AMORTIZATION | | 33,154,467.70 |
| RESERVE FOR DEFERRED AMORTIZATION | | 4,971,837.06 |
| RESERVE FOR DEBT SERVICE | | 198,030.69 |
| | | |
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| | | |
| DOWN PAYMENTS ON IMPROVEMENTS | | ave. |
| CAPITAL IMPROVEMENT FUND | | 50,000.00 |
| CAPITAL FUND BALANCE | | 194,366.68 |
| TOTALS | 85,186,232.51 | 85,186,232.5° |

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 | | |
| | | |
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| 는 사이는 사이를 통해 경기를 가장하는 것으로 발표하는 것으로 함께 되었다. 그는 사이를 받는 것으로 가장하는 것으로 가장하는 것으로 되었다. 그는 사이를 받는 것으로 보고 있다. 그는 사이를 받는 | | |
| and the conservation of the first property of the property of the first property of the | | |
| | | |
| ASSESSMENT NOTES | | |
| ASSESSMENT SERIAL BONDS | | |
| FUND BALANCE | | |
| | | |
| TOTALS | | |

Sheet 43

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

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

^{*}Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2022

BUDGET REVENUES

| Source | Budget | Received in Cash | Excess or Deficit* |
|---|---------------|---------------------|-----------------------|
| Operating Surplus Anticipated Operating Surplus Anticipated with Consent of | 2,970,226.58 | 2,970,226.58 | - |
| Director of Local Government Interest on Investments | 10,000.00 | 33,467.12 | 23,467.12 |
| Connection Fees | 100,000.00 | 395,747.36 | 295,747.36 |
| Other Operating Revenues | 25,000.00 | 45,218.87 | 20,218.87 |
| Service Charges | 8,800,000.00 | 11,664,707.30 | 2,864,707.30 |
| Solar Renewable Energy Credits | 150,000.00 | 238,758.50 | 88,758.50 |
| Reserve for Debt Service | | | - |
| Capital Fund Balance | | | |
| Added by N.J.S.A. 40A:4-87:(List) | XXXXXXXX | XXXXXXXX | xxxxxxxx |
| | | | |
| Subtotal | 12,055,226.58 | 15,348,125.73 | 3,292,899.15 |
| Deficit (General Budget) ** | | | ~ |
| | 12,055,226.58 | 15,348,125.73 | 3,292,899.15 |

^{**} 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: | | xxxxxxxxx |
|--|---------------|---------------|
| Adopted Budget | | 12,055,226.58 |
| Added by N.J.S.A. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 12,055,226.58 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 12,055,226.58 |
| Deduct Expenditures: | | |
| Paid or Charged | 10,879,715.38 | |
| Reserved | 1,014,022.56 | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 11,893,737.94 |
| Unexpended Balance Canceled (See Footnote) | | 161,488.64 |

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

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Water 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)") | 15,348,125.73 | |
| Miscellaneous Revenue Not Anticipated | | |
| 2021 Appropriation Reserves Canceled in 2022 | 1,736,469.73 | |
| Accounts Payable Canceled in 2022 | 3,270.01 | |
| | | |
| Total Revenue Realized | | 17,087,865.47 |
| Expenditures: | xxxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxxx | |
| Paid or Charged | 10,879,715.38 | |
| Reserved | 1,014,022.56 | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | , was pas on a to i | |
| | | |
| Total Expenditures | 11,893,737.94 | |
| Less: Deferred Charges Included in Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 11,893,737.94 |
| Excess | | 5,194,127.53 |
| Budget Appropriation - Surplus (General Budget)** | | |
| Budget Appropriation - Surplus (General Budget)** Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46) | 5,194,127.53 | |
| | | |
| Deficit | | - |
| Anticipated Revenue - Deficit (General Budget)** | | |
| Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46) | | |

SECTION 2:

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

| 2021 Appropriation Reserves Canceled in 2022 | 1,736,469.73 | |
|---|--------------|--------------|
| Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None ' | | |
| * Excess (Revenue Realized) | | 1,736,469.73 |

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

RESULTS OF 2022 OPERATIONS - WATER UTILITY

| | Debit | Credit |
|---|--------------|--------------|
| Excess in Anticipated Revenues | xxxxxxxx | 3,292,899.15 |
| Unexpended Balances of Appropriations | xxxxxxxx | 161,488.64 |
| Miscellaneous Revenues Not Anticipated | xxxxxxxx | - |
| Unexpended Balances of 2021 Appropriation Reserves* | xxxxxxxx | 1,736,469.73 |
| Accounts Payable Canceled in 2022 | | 3,270.01 |
| Deficit in Anticipated Revenues | - | xxxxxxxx |
| | | xxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxx | - |
| Excess in Operations - to Operating Surplus | 5,194,127.53 | xxxxxxxx |
| * See <u>restriction</u> in amount on Sheet 45, SECTION 2 | 5,194,127.53 | 5,194,127.53 |

OPERATING SURPLUS - WATER UTILITY

| | Debit | Credit |
|--|---------------|---------------|
| Balance - January 1, 2022 | xxxxxxxx | 5,485,735.96 |
| | | |
| Excess in Results of 2022 Operations | xxxxxxxx | 5,194,127.53 |
| Amount Appropriated in the 2022 Budget - Cash | 2,970,226.58 | xxxxxxxx |
| Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxx |
| | | |
| Balance - December 31, 2022 | 7,709,636.91 | xxxxxxxx |
| | 10,679,863.49 | 10,679,863.49 |

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

| Cash | | 7,266,391.48 |
|---|-----|---------------|
| Investments | | 3,000,000.00 |
| Interfund Accounts Receivable | | |
| Subtotal | | 10,266,391.48 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 2,556,754.57 |
| Operating Surplus Cash or (Deficit in Operating Surplus Ca | sh) | 7,709,636.91 |
| Other Assets Pledged to Surplus:* | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | _ |
| # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET | • | 7,709,636.91 |

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

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

| Balance December 31, 2021 | | \$346,688.35 |
|---|--|------------------|
| | | |
| Increased by: | | |
| Rents Levied | | \$12,083,011.22 |
| Decreased by: | | |
| Collections | \$ 12,074,689.44 | _ |
| Overpayments applied | \$ 30,984.09 | - |
| Transfer to Liens | \$ | _ |
| Other | \$ | _ |
| | | \$ 12,105,673.53 |
| | | |
| Balance December 31, 2022 | | \$ 324,026.04 |
| | | |
| | | |
| | | |
| | | |
| SCHEDULE OF WATER | UTILITY LIENS | |
| | | |
| Belance December 24, 2024 | | |
| Balance December 31, 2021 | | \$ |
| Balance December 31, 2021 | | |
| Balance December 31, 2021 Increased by: | | |
| | \$ | |
| Increased by: | \$ \$ | |
| Increased by: Transfers from Accounts Receivable | | |
| Increased by: Transfers from Accounts Receivable Penalties and Costs | \$ 100 A A A D D A A A D D A A A A D D A A A A D D A A A A D D A | |
| Increased by: Transfers from Accounts Receivable Penalties and Costs | \$ 100 A A A D D A A A D D A A A A D D A A A A D D A A A A D D A | \$ |
| Increased by: Transfers from Accounts Receivable Penalties and Costs Other | \$ 100 A A A D D A A A D D A A A A D D A A A A D D A A A A D D A | \$ |
| Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by: | \$ 100 A A A D D A A A D D A A A A D D A A A A D D A A A A D D A | \$ |
| Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by: Collections | \$ 100 A A A D D A A A D D A A A A D D A A A A D D A A A A D D A | \$ |
| Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by: Collections | \$ 100 A A A D D A A A D D A A A A D D A A A A D D A A A A D D A | \$\$ |

DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER 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 <u>Report</u> | Amount in 2022 <u>Budget</u> | Amount Resulting 2022 | Balance as at Dec. 31, 2022 |
|----|---|---|------------------------------------|---|---|
| 1. | Emergency Authorization - Municipal* | \$ <u></u> | <u></u> | <u></u> | |
| 2. | | \$ <u></u> | <u></u> \$ | \$ | |
| 3. | | \$\$ | \$ | \$ | _ |
| 4. | | \$ | \$ | \$ | |
| 5. | | \$\$ | \$ | \$ | - |
| | Deficit in Operations | \$ <u></u> \$ | \$ | \$ | *************************************** |
| | Total Operating | \$\$ | \$ | \$ | |
| 6. | | \$\$ | <u> </u> | \$ | _ |
| 7. | | \$\$ | <u> </u> | \$ | |
| | Total Capital | \$\$ | - \$ | - \$ | _ |
| | EMERGENCY AUTHORIZ | | | | |
| | FUNDED OR REFU | NDED UNDER N | | | |
| | FUNDED OR REFU | NDED UNDER N | J.SA 40A:2-3 Ol | | -51 |
| | FUNDED OR REFU | NDED UNDER N | J.SA 40A:2-3 Ol | R N.J.S.A. 40A:2 | -51 |
| | FUNDED OR REFU | NDED UNDER N | J.SA 40A:2-3 Ol | R N.J.S.A. 40A:2 | -51 |
| | ### FUNDED OR REFU | NDED UNDER N | J.SA 40A:2-3 Ol | R N.J.S.A. 40A:2 | -51 |
| | Date 1 2 3 | NDED UNDER N | J.SA 40A:2-3 Ol | \$ N.J.S.A. 40A:2- | -51 |
| | Date 1 | | Purpose | \$ N.J.S.A. 40A:2- | -51 Amount |
| | Date | ED AGAINST MU | JNICIPALITY ANDate Entered | \$ N.J.S.A. 40A:2- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Amount FIED Appropriated for in Budget of |
| | Date | ED AGAINST MU | JNICIPALITY ANDate Entered | \$ N.J.S.A. 40A:2- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Amount FIED Appropriated for in Budget of |
| | Date | ED AGAINST MU | JNICIPALITY ANDate Entered \$ \$ | \$ N.J.S.A. 40A:2- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Amount FIED Appropriated for in Budget of |
| | Date | ED AGAINST MU | JNICIPALITY ANDate Entered | \$ N.J.S.A. 40A:2- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Amount FIED Appropriated for in Budget of |

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

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

WATER UTILITY ASSESSMENT BONDS

| | Debit | Credit | 2023 Deb | t Service |
|---|---------------------------------------|--|-----------------------|------------------|
| Outstanding - January 1, 2022 | xxxxxxxx | | | |
| Issued | xxxxxxxx | | | |
| Paid | | xxxxxxxx | | |
| Outstanding - December 31, 2022 | _ | xxxxxxxx | | |
| | _ | | | |
| 2023 Bond Maturities - Assessment Bonds | | | \$ | |
| 2023 Interest on Bonds | | \$ 1000000000000000000000000000000000000 | | |
| WATER UTILITY CA | APITAL BONDS | | | |
| Outstanding - January 1, 2022 | xxxxxxxxx | 11,535,000.00 | | |
| Issued | xxxxxxxx | | | |
| Paid | 1,205,000.00 | xxxxxxxx | | |
| | MM-74-11-11 | | | |
| - PAR 1000 | | | | |
| Outstanding - December 31, 2022 | 10,330,000.00 | xxxxxxxx | | |
| | 11,535,000.00 | 11,535,000.00 | Turnetite and less se | |
| 2023 Bond Maturities - Capital Bonds | | | \$ 1,24 | 6,000.00 |
| 2023 Interest on Bonds | | \$ 309,926.25 | | |
| INTEREST ON BONI | DS - WATER UT | TILITY BUDGET | | |
| 2023 Interest on Bonds (*Items) | | \$ 309,926.25 | | |
| Less: Interest Accrued to 12/31/2022 (Trial Balance | e) | \$ 44,716.89 | | |
| Subtotal | · · · · · · · · · · · · · · · · · · · | \$ 265,209.36 | | |
| Add: Interest to be Accrued as of 12/31/2023 | | \$ 38,848.57 | | |
| Required Appropriation 2023 | | | \$ 30 | 4,057.93 |
| LIST OF BON | DS ISSUED DUR | RING 2022 | | |
| Purpose | 2023 Maturity | Amount Issued | Date of Issue | Interest Rate |
| | | | 10046 | rate |
| | | | | |
| | | | | |
| | | | | |
| | - | _ | | |

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

WATER UTILITY NJIB LOAN

| | Debit | Credit | 2023 Debt Service |
|---|------------------|---------------|-------------------|
| Outstanding - January 1, 2022 | xxxxxxxx | 13,888,159.32 | |
| Issued | xxxxxxxx | 746,026.00 | |
| | | | |
| Paid | 728,380.11 | xxxxxxxx | |
| Outstanding - December 31, 2022 | 13,905,805.21 | xxxxxxxx | |
| | 14,634,185.32 | 14,634,185.32 | |
| 2023 Loan Maturities | | | \$ 747,605.12 |
| 2023 Interest on Loans | | \$ 153,822.80 | |
| WATER UTILIT | Y LOAN | | |
| Outstanding - January 1, 2022 | xxxxxxxxx | | |
| Issued | xxxxxxxx | | |
| Paid | | xxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2022 | - | xxxxxxxx | |
| • | - | - | |
| 2023 Loan Maturities | Section 1997 - 1 | | \$ |
| 2023 Interest on Loans | | \$ 125-125 | |
| INTEREST ON LOAD | NS - WATER UT | ILITY BUDGET | |
| 2023 Interest on Loans (*Items) | | \$ 153,822.80 | |
| Less: Interest Accrued to 12/31/2022 (Trial Balance | e) | \$ 64,092.83 | |
| Subtotal | 13.000 | \$ 89,729.97 | |
| Add: Interest to be Accrued as of 12/31/2023 | | \$ 60,655.33 | |
| Required Appropriation 2023 | | | \$ 150,385.30 |

LIST OF LOANS ISSUED DURING 2022

| Purpose | 2023 Maturity | Amount Issued | Date of Issue | Interest Rate | |
|---------------------------------|---------------|---------------|------------------|------------------|--|
| NJIB - Harbor Road Pump Station | 17,675.03 | 746,026.00 | 6/23/2022 | various | |
| | | | | | |
| | | | | | |
| | | | | | |
| | 17,675.03 | 746,026.00 | | | |

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

WATER UTILITY LOAN

| | Debit | Credit | 2023 Deb | t Service |
|---|---------------|---------------|------------------|------------------|
| Outstanding - January 1, 2022 | xxxxxxxx | | | |
| Issued | xxxxxxxxx | | | |
| | | | | |
| Paid | | xxxxxxxx | | |
| Outstanding - December 31, 2022 | ~ | xxxxxxxx | | |
| | | _ | | |
| 2023 Loan Maturities | | | \$ | |
| 2023 Interest on Loans | | \$ | | |
| WATER UTILIT | TY LOAN | | | |
| Outstanding - January 1, 2022 | xxxxxxxx | | | |
| Issued | xxxxxxxxx | | | |
| Paid | | xxxxxxxx | | |
| | | | | |
| Outstanding - December 31, 2022 | | xxxxxxxx | | |
| | - | _ | | |
| 2023 Loan Maturities | | | \$ = 200 | |
| 2023 Interest on Loans | | \$ | | |
| INTEREST ON LOAD | NS - WATER UT | ILITY BUDGET | | |
| 2023 Interest on Loans (*Items) | | \$ - | | |
| Less: Interest Accrued to 12/31/2022 (Trial Balance | e) | \$ | | |
| Subtotal | | \$ - | | |
| Add: Interest to be Accrued as of 12/31/2023 | | \$ | | |
| Required Appropriation 2023 | | | \$ | <u>-</u> |
| | | | | |
| LIST OF LOA | NS ISSUED DUR | RING 2022 | T | 1 |
| Purpose | 2023 Maturity | Amount Issued | Date of Issue | Interest Rate |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | _ | | | |

DEBT SERVICE FOR WATER 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. 2019-02 Water System Improvements | 692,000.00 | 12/1/2021 | | 5/31/2023 | 0.00% | | | 5/31/2023 |
| 2020-06 Water System Improvements | 1,151,000.00 | A.a. | | 5/31/2023 | | KIND SERVER DAG | | 5/31/2023 |
| 3. 2021-05 Water System Improvements | 1,157,000.00 | | | 44 | | | | 5/31/2023 |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7 . | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| TOTAL | 3,000,000.00 | | 3,000,000.00 | | | - | - | |

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

Memo:

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

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

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

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

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

| Title or Purpose of Issue | Original Amount | Original Date of | Amount of Note | Date of | Rate of | 2023 | | Interest Computed to |
|---------------------------|--------------------|---------------------|------------------------------|------------|------------|---------------|--------------|-------------------------|
| | Issued | Issue* | Outstanding Dec. 31, 2022 | Maturity | Interest | For Principal | For Interest | (Insert Date) |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| TOTAL | 3,000,000.00 | | 3,000,000.00 | | | _ | - | |

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 BUDGET | | | | | | | |
|--|----------------|--|--|--|--|--|--|
| 2023 Interest on Notes | \$ - | | | | | | |
| Less: Interest Accrued to 12/31/2022 (Trial Balance) | \$ 1 2 2 2 2 2 | | | | | | |
| Subtotal | \$ - | | | | | | |
| Add: Interest to be Accrued as of 12/31/2023 | \$ 14.5 | | | | | | |
| Required Appropriation 2023 | \$ - | | | | | | |

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DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

| Title or Purpose of Issue | Original Amount | Original Date of | Amount of Note | Date of Maturity | Rate of Interest | 2023 For Principal For Interest | | Interest Computed to (Insert Date) |
|---------------------------|--------------------|---------------------|------------------------------|------------------------|--|----------------------------------|----|--|
| | Issued | lssue* | Outstanding Dec. 31, 2022 | Maturity | merest | For Principal | ** | (Illiseit Date) |
| | | | | | Esta decembra de dividada en la composição de la composição de la composição de la composição de la composição La composição de la compo | | | |
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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

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

Sheet 51a

iheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - January 1, 2022 | | 2023 | | Expended | Other | Balance - Dece | ember 31, 2022 |
|--|---------------------------|--------------|----------------|------------|--------------|--------------|----------------|----------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | | | Funded | Unfunded |
| 2009-46 MUA - Facility Imp | 4,988.32 | | | 15,893.60 | | | 20,881.92 | |
| 2010-17 System Improvements | 10,942.76 | | | 482.00 | | (11,424.76) | | |
| 2011-03 System Improvements | 150.00 | | | | 150.00 | | | |
| 2011-12 Acquisition of Land | 19,295.12 | | | | | (19,295.12) | | |
| 2012-26 NJEIT Tennent Road | 753,579.98 | | | | 6,750.00 | | 746,829.98 | |
| 2013-10 System Improvements | 2,131.38 | | | | 181.50 | (1,949.88) | (0.00) | |
| 2014-05 System Improvements | 18,721.57 | | | | 89.00 | | 18,632.57 | |
| 2014-06 NJEIT Harbor Road | | 217,345.87 | | 7,723.00 | 125,653.50 | (99,415.37) | | (0.00) |
| 2015-03 System Improvements | 14,292.52 | | | | 5.00 | (12,292.52) | 1,995.00 | |
| 2016-03 System Improvements | 159,450.51 | | | 314.85 | 141,515.75 | (15,994.76) | 2,254.85 | |
| 2017-03 System Improvements | 199,923.18 | 51.25 | | | 78,555.61 | (106,557.25) | 14,861.57 | |
| 2018-02 System Improvements | 16,164.14 | 455,949.75 | | 0.01 | 2,150.00 | (15,894.68) | 14,007.65 | 440,061.57 |
| 2019-02 System Improvements | | 634,367.73 | | | 218,671.48 | (387,623.06) | | 28,073.19 |
| 2020-06 System Improvements | | 330,353.40 | | 118,330.60 | 154,049.43 | (23,666.00) | | 270,968.57 |
| 2021-05 System Improvements | | 2,789,836.79 | | 466.10 | 179,337.11 | | | 2,610,965.78 |
| 2022-08 System Improvements | | | 4,500,444.00 | | 2,995,988.33 | | | 1,504,455.67 |
| | | | | | | | | |
| | | | | | | | | |
| PAGE TOTALS | 1,199,639.48 | 4,427,904.79 | 4,500,444.00 | 143,210.16 | 3,903,096.71 | (694,113.40) | 819,463.54 | 4,854,524.78 |

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jar | nuary 1, 2022 | 2023 | | Expended | Other | Balance - Dece | ember 31, 2022 |
|--|---------------|---------------|--|------------|--------------|--------------|----------------|---|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | xponada | o thoi | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 1,199,639.48 | 4,427,904.79 | 4,500,444.00 | 143,210.16 | 3,903,096.71 | (694,113.40) | 819,463.54 | 4,854,524.78 |
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| PAGE TOTALS | 1,199,639.48 | 4,427,904.79 | 4,500,444.00 | 143,210.16 | 3,903,096.71 | (694,113.40) | 819,463.54 | 4,854,524.78 |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jan | Balance - January 1, 2022 | | | Expended | Other | Balance - Dece | mber 31, 2022 |
|--|---------------|---------------------------|------------------------|------------|--------------|--------------|----------------|---------------|
| not merely designate by a code number. | Funded | Unfunded | 2023 Authorizations | | | | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 1,199,639.48 | 4,427,904.79 | 4,500,444.00 | 143,210.16 | 3,903,096.71 | (694,113.40) | 819,463.54 | 4,854,524.78 |
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| | | | | | | | | |
| PAGE TOTALS | 1,199,639.48 | 4,427,904.79 | 4,500,444.00 | 143,210.16 | 3,903,096.71 | (694,113.40) | 819,463.54 | 4,854,524.78 |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jar | nuary 1, 2022 | 2023 | | Expended | Other | Balance - Dece | mber 31, 2022 |
|--|---------------|---------------|----------------|------------|--------------|--------------|----------------|---------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | 1 | | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 1,199,639.48 | 4,427,904.79 | 4,500,444.00 | 143,210.16 | 3,903,096.71 | (694,113.40) | 819,463.54 | 4,854,524.78 |
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| | | | | | | | | |
| PAGE TOTALS | 1,199,639.48 | 4,427,904.79 | 4,500,444.00 | 143,210.16 | 3,903,096.71 | (694,113.40) | 819,463.54 | 4,854,524.78 |

52.4

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

| 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 | 1,199,639.48 | 4,427,904.79 | 4,500,444.00 | 143,210.16 | 3,903,096.71 | (694,113.40) | 819,463.54 | 4,854,524.78 |
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| TOTALS | 1,199,639.48 | 4,427,904.79 | 4,500,444.00 | 143,210.16 | 3,903,096.71 | (694,113.40) | 819,463.54 | 4,854,524.78 |

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|-----------|-----------|
| Balance - January 1, 2022 | xxxxxxxx | 50,000.00 |
| Received from 2022 Budget Appropriation | xxxxxxxx | |
| | xxxxxxxx | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxx | |
| | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxxx | xxxxxxxx |
| | | xxxxxxxx |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxx |
| | | xxxxxxxx |
| Balance - December 31, 2022 | 50,000.00 | xxxxxxxx |
| | 50,000.00 | 50,000.00 |

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

^{*}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 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 | |
|-----------------------------|------------------------|------------------------------------|---|--|--|
| 2022-08 System Improvements | 4,500,444.00 | 4,500,444.00 | i grandi Hayan Kasa Malaya daga ay la Me | | |
| | | | | tu. Kanabara | |
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| | | | | | |
| | 4,500,444.00 | 4,500,444.00 | _ | | |

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

| | Debit | Credit |
|---|--------------------------------------|------------|
| Balance - January 1, 2022 | xxxxxxxx | 26,845.89 |
| Premium on Sale of Bonds | xxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxx | 167,520.79 |
| Miscellaneous | s Registra (Alemana para) | |
| | Hally Section to the supplier of the | |
| | | |
| Appropriated to Finance Improvement Authorization | | xxxxxxxx |
| Appropriation to 2022 Budget Reserve | | xxxxxxxx |
| Balance - December 31, 2022 | 194,366.68 | xxxxxxxx |
| | 194,366.68 | 194,366.68 |

POST CLOSING

TRIAL BALANCE - RECREATION & SWIM UTILITY FUND

AS AT DECEMBER 31, 2022

Operating and Capital Sections

(Separately Stated)

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

| Title of Account | Debit | Credit |
|--|--------------|--------------|
| Cook | 4 205 000 00 | |
| Cash | 1,325,699.83 | |
| Investments | | |
| | | |
| Due from - | | |
| Due from - | | |
| Receivables Offset with Reserves: | | |
| | | |
| Consumer Accounts Receivable | - | |
| Liens Receivable | | |
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| und ein Nachard aus der State der State der State State Bereichte State State der der der der der der der der Der der Nachard State State State der der der der State State State State der der der der der der der State St | | |
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| Deferred Charges (Sheet 48) | | |
| | | |
| | | |
| Cash Liabilities: | | |
| Appropriation Reserves | | 45,806.45 |
| Encumbrances Payable | | 218,523.23 |
| Accrued Interest on Bonds and Notes | | 4,127.08 |
| Due to - | | |
| Accounts Payable | | |
| Prepaid Membership Fees | | |
| Prepaid Participation Fees | | |
| | | |
| Subtotal - Cash Liabilities | | 268,456.76 " |
| Reserve for Consumer Accounts and Lien Receivable | | |
| | | |
| Fund Balance | | 1,057,243.07 |
| Total | 1,325,699.83 | 1 225 600 92 |
| I Utal | 1,320,038.03 | 1,325,699.83 |

POST CLOSING

RIAL BALANCE - RECREATION & SWIM UTILITY FUND (cont'

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 | 508,058.10 | XXXXXXXX |
| Bonds and Notes Authorized but Not Issued | XXXXXXXX | 508,058.10 |
| CASH | 222,634.91 | |
| | | |
| DUE FROM CURRENT FUND | | |
| FIXED CAPITAL: | | |
| COMPLETED | 3,446,793.21 | |
| AUTHORIZED AND UNCOMPLETED | 1,576,815.34 | |
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| PAGE TOTALS | 5,754,301.56 | 508,058.10 |

POST CLOSING

RIAL BALANCE - RECREATION & SWIM UTILITY FUND (cont'

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 | 5,754,301.56 | 508,058.10 |
| | | |
| | | |
| | | |
| | | |
| BONDS PAYABLE | | 859,000.00 |
| LOANS PAYABLE | | _ |
| CAPITAL LEASES PAYABLE | | |
| BOND ANTICIPATION NOTES | | - |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 140,862.57 |
| UNFUNDED | | 461,937.26 |
| CONTRACTS PAYABLE | | |
| ENCUMBRANCES | | 61,228.04 |
| DUE TO WATER OPERATING | | |
| RESERVE FOR AMORTIZATION | | 3,078,550.45 |
| RESERVE FOR DEFERRED AMORTIZATION | | 578,000.00 |
| RESERVE FOR DEBT SERVICE | | 9,160.36 |
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| DOWN PAYMENTS ON IMPROVEMENTS | | _ |
| CAPITAL IMPROVEMENT FUND | | 25,914.00 |
| CAPITAL FUND BALANCE | | 31,590.78 |
| TOTALS | 5,754,301.56 | 5,754,301.56 |

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 | | |
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| ASSESSMENT NOTES | | |
| ASSESSMENT SERIAL BONDS | | _ |
| FUND BALANCE | | _ |
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CHEDULE OF RECREATION & SWIM UTILITY BUDGET - 202

BUDGET REVENUES

| Source | Budget | Received in Cash | Excess or Deficit* |
|--|--------------|---------------------|--------------------|
| Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government | | - | |
| Program Revenue | 1,992,558.27 | 1,760,944.09 | (231,614.18) |
| LFRF - Emergency Appropriation | 438,950.17 | 438,950.17 | - |
| LFRF - Deficit in Operations | 700,000.00 | 700,000.00 | _ |
| | | | - |
| Reserve for Debt Service | | | _ |
| Capital Fund Balance | | | |
| Added by N.J.S.A. 40A:4-87:(List) | XXXXXXXX | xxxxxxxx | xxxxxxxx |
| | | | |
| Subtotal | 3,131,508.44 | 2,899,894.26 | (231,614.18) |
| Deficit (General Budget) ** | | | _ |
| | 3,131,508.44 | 2,899,894.26 | (231,614.18) |

^{**} 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

| OTATEMENT OF BODGE | 1 ALLINOLINATIONS | |
|--|-------------------|--------------|
| Appropriations: | | xxxxxxxx |
| Adopted Budget | | 3,131,508.44 |
| Added by N.J.S.A. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 3,131,508.44 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 3,131,508.44 |
| Deduct Expenditures: | | |
| Paid or Charged | 2,843,303.27 | |
| Reserved | 45,806.45 | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 2,889,109.72 |
| Unexpended Balance Canceled (See Footnote) | | 242,398.72 |

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"

Sheet 43

ANALYSIS OF RECREATION & SWIM UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

| | ty to which Cash | | Audit Balance | RECEIPTS | | | | | | Balance Dec. 31, 2022 |
|--|-------------------|---------|------------------|-----------------------|---------------------|----------|----------|----------|---------------|--------------------------|
| and Investme | ents are Pledged | | Dec. 31, 2021 | Assessments and Liens | Operating Budget | | | | Disbursements | |
| Assessment Serial | Bond Issues: | | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| | | | | | | | | | | |
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| <u></u> ii | | | | i katafi | | | | | | _ |
| Assessment Bond A | Anticipation Note | Issues: | xxxxxxxx | xxxxxxxx | xxxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| | | | | | | | | | | - |
| | | | | | | | | | | - |
| | | | | | | | | | | - |
| | | | | | | | | | | - |
| Other Liabilities | | | | | | | | | | _ |
| Trust Surplus | | | | | | | · 在 。 | | | - |
| Less Assets "Unfina | anced"* | | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| | | | | | | | | | | _ |
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^{*}Show as red figure

STATEMENT OF 2022 OPERATION

RECREATION & SWIM UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Recreation & Swim Utility Budget containe 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)") | 2,899,894.26 | |
| Miscellaneous Revenue Not Anticipated | 6,758.56 | |
| 2021 Appropriation Reserves Canceled in 2022 | 420,719.30 | |
| | | |
| | | |
| Total Revenue Realized | | 3,327,372.12 |
| Expenditures: | xxxxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxxxx | |
| Paid or Charged | 2,843,303.27 | |
| Reserved | 45,806.45 | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| | | |
| Total Expenditures | 2,889,109.72 | |
| Less: Deferred Charges Included in Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 2,889,109.72 |
| Excess | | 438,262.40 |
| Budget Appropriation - Surplus (General Budget)** | | |
| Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46) | 438,262.40 | |
| 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 Recreation & Swim Utility for 2021

| 2021 Appropriation Reserves Canceled in 2022 | 420,719.30 | |
|---|------------|------------|
| Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None ' | | |
| * Excess (Revenue Realized) | | 420,719.30 |

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

RESULTS OF 2022 OPERATIONS - RECREATION & SWIM UTILITY

| | Debit | Credit |
|---|------------|------------|
| Excess in Anticipated Revenues | xxxxxxxx | |
| Unexpended Balances of Appropriations | xxxxxxxxx | 242,398.72 |
| Miscellaneous Revenues Not Anticipated | xxxxxxxx | 6,758.56 |
| Unexpended Balances of 2021 Appropriation Reserves* | xxxxxxxx | 420,719.30 |
| Cancelation of Accounts Payable | | |
| Deficit in Anticipated Revenues | 231,614.18 | xxxxxxxx |
| | | xxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxx | _ |
| Excess in Operations - to Operating Surplus | 438,262.40 | xxxxxxxx |
| * See <u>restriction</u> in amount on Sheet 45, SECTION 2 | 669,876.58 | 669,876.58 |

OPERATING SURPLUS - RECREATION & SWIM UTILITY

| | Debit | Credit |
|--|--------------|--------------|
| Balance - January 1, 2022 | xxxxxxxx | 618,980.67 |
| | | |
| Excess in Results of 2022 Operations | xxxxxxxx | 438,262.40 |
| Amount Appropriated in the 2022 Budget - Cash | | xxxxxxxxx |
| Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxxx |
| | | |
| Balance - December 31, 2022 | 1,057,243.07 | xxxxxxxxx |
| | 1,057,243.07 | 1,057,243.07 |

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

| Cash | | 1,325,699.83 |
|--|-------------|---|
| Investments | | |
| Interfund Accounts Receivable | | energi Harring og energigisk skiller |
| Subtotal | | 1,325,699.83 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 268,456.76 |
| Operating Surplus Cash or (Deficit in Operating Sur | rplus Cash) | 1,057,243.07 |
| Other Assets Pledged to Surplus:* | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | _ |
| # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 I | BUDGET. | 1,057,243.07 |

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

[&]quot;other Assets" would be also pledged to cash liabilities.

Balance December 31, 2021 Increased by: Rents Levied Collections Overpayments applied Transfer to Liens Other Balance December 31, 2022 SECEIVABLI **COUNTS RECEIVABLI **CO

SCHEDULE OF RECREATION & SWIM UTILITY LIENS

| Balance December 31, 2021 | S. Begin before the section of the s |
|------------------------------------|--|
| | |
| Increased by: | |
| Transfers from Accounts Receivable | * The state of the |
| Penalties and Costs | \$ <u></u> |
| Other | |
| | \$ |
| Decreased by: | |
| Collections | \$ |
| Other | \$ <u></u> |
| | \$ |
| | |
| Balance December 31, 2022 | \$ |

DEFERRED CHARGES - MANDATORY CHARGES ONLY RECREATION & SWIM 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> Emergency Authorization - | Amount Dec. 31, 2021 per Audit <u>Report</u> | Amount in 2022 <u>Budget</u> | Amount Resulting 2022 | Balance as at Dec. 31, 2022 |
|-----|--|---|------------------------------------|--|-----------------------------------|
| 1;. | Municipal* | \$\$ | 700,000.00 \$ | \$ | - |
| 2. | Summer Programming | \$\$ | \$ | <u> </u> | _ |
| 3. | | \$\$ | \$ | \$_ | - |
| 4. | | \$\$ | \$ | <u></u> \$_ | - |
| 5. | | \$ <u> </u> | \$ | <u>**** </u> | _ |
| | Deficit in Operations | \$ 438,950.17 \$ | 438,950.17 \$ | <u> </u> | - |
| | Total Operating | \$1,138,950.17 \$ | 1,138,950.17_\$ | \$ | _ |
| 6. | | \$ <u> </u> | <u> </u> | \$ | _ |
| 7. | | \$ | \$ | <u> </u> | _ |
| | Total Capital | \$ - \$ | - \$ | ·\$ | |
| | | | | | |
| | EMERGENCY AUTHORI FUNDED OR REFU | | | | |
| | | | | | |
| | FUNDED OR REFU | | J.SA 40A:2-3 O | | 51 |
| | FUNDED OR REFU | | J.SA 40A:2-3 O | R N.J.S.A. 40A:2- | 51 |
| | FUNDED OR REFU Date 1. | | J.SA 40A:2-3 O | R N.J.S.A. 40A:2- | 51 |
| | FUNDED OR REFU Date 1 2 | | J.SA 40A:2-3 O | R N.J.S.A. 40A:2- | 51 |
| | Date 1 2 3 | | J.SA 40A:2-3 O | \$ \$ \$ | 51 |
| | Date 1. 2. 3. 4. | NDED UNDER N. | J.SA 40A:2-3 O Purpose | \$ N.J.S.A. 40A:2- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Amount Amount |

<u>v</u>

UTILITY SPECIAL EMERGENCY

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

| | | | 반별 | |
|----|-----------|------------|----|--|
| Ch | ief Finan | cial Offic | er | |

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

RECREATION & SWIM UTILITY ASSESSMENT BONDS

| | Debit | Credit | 2023 Debt Service |
|---|----------------|---------------|-------------------|
| Outstanding - January 1, 2022 | xxxxxxxx | | |
| Issued | xxxxxxxx | | |
| | | : | |
| Paid | | xxxxxxxx | |
| Outstanding - December 31, 2022 | - | xxxxxxxx | |
| | | · <u>-</u> | |
| 2023 Bond Maturities - Assessment Bonds | | | \$1400 400 500 |
| 2023 Interest on Bonds | | \$ 141 22 2 | |
| RECREATION & SWIM UTII | LITY CAPITAL E | BONDS | |
| Outstanding - January 1, 2022 | xxxxxxxx | 954,000.00 | |
| Issued | xxxxxxxx | | |
| Paid | 95,000.00 | xxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2022 | 859,000.00 | xxxxxxxx | |
| | 954,000.00 | 954,000.00 | |
| 2023 Bond Maturities - Capital Bonds | | | \$ 85,000.00 |
| 2023 Interest on Bonds | | \$ 20,195.00 | |
| INTEREST ON BONDS - RI | ECREATION & SV | WIM UTILITY B | UDGET |
| 2023 Interest on Bonds (*Items) | | \$ 20,195.00 | |
| Less: Interest Accrued to 12/31/2022 (Trial Balance | ce) | \$ 4,127.08 | |
| Subtotal | | \$ 16,067.92 | |
| Add: Interest to be Accrued as of 12/31/2023 | | \$ 3,760.42 | |
| Required Appropriation 2023 | estates . | 4500-30944 | \$ 19,828.34 |
| | | | |

LIST OF BONDS ISSUED DURING 2022

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

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

RECREATION & SWIM UTILITY LOAN

| terest Rate |
|----------------|
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| 440,000,000 |
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| |

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

RECREATION & SWIM UTILITY LOAN

| | Debit | Credit | 2023 Debt | Service |
|--|---------------|-------------------|-----------|----------|
| Outstanding - January 1, 2022 | xxxxxxxx | | | |
| Issued | xxxxxxxx | | | |
| | | | | |
| Paid | | xxxxxxxx | , | |
| Outstanding - December 31, 2022 | - | xxxxxxxx | | |
| | | <u>-</u> . | | |
| 2023 Loan Maturities | | | \$ | |
| 2023 Interest on Loans | | \$ | | |
| DECDEATION & SWIM | TITILITY LOAN | J | | |
| RECREATION & SWIM | | | | |
| Outstanding - January 1, 2022 | XXXXXXXXX | | | |
| Issued | XXXXXXXX | | | |
| Paid | | xxxxxxxxx | | |
| La Company Com | | | | |
| | | | | |
| Outstanding - December 31, 2022 | | xxxxxxxx | | |
| : | | | | |
| 2023 Loan Maturities | | | \$ | |
| 2023 Interest on Loans | | \$ | | |
| INTEREST ON LOANS - RE | CREATION & SV | VIM UTILITY BI | UDGET | |
| 2023 Interest on Loans (*Items) | | \$ - | | |
| Less: Interest Accrued to 12/31/2022 (Trial Balance | e) | \$ % | | |
| Subtotal | | \$ - | | |
| Add: Interest to be Accrued as of 12/31/2023 | | \$ | | |
| Required Appropriation 2023 | | | \$ | - |
| | | | | |
| LIST OF RON | DS ISSUED DUI | RING 2022 | | |
| Purpose | 2023 Maturity | Amount Issued | Date of | Interest |
| dispose and the second | 2020 Waturity | , and an analysis | Issue | Rate |
| | | | | |
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| | _ | - | | |

DEBT SERVICE FOR RECREATION & SWIM 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. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| TOTAL | _ | | - | | | _ | _ | |

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

Memo:

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

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

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

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

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

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

| Title or Purpose of Issue | Original Amount | Original Date of | Amount of Note | Date of | Rate of | 2023 | | Interest Computed to |
|--|--------------------|---------------------|------------------------------|--|------------|---------------|--|-------------------------|
| • | Issued | Issue* | Outstanding Dec. 31, 2022 | Maturity | Interest | For Principal | For Interest | (Insert Date) |
| 1. (4.4) | | | | | | | | |
| 2. 1500 100 100 100 100 100 100 100 100 10 | | | | telek idan da Alli. Kabupatèn kecamatan | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | 2011, 2000 - 120 120 120 120 120 120 120 120 120 120 | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| TOTAL | _ | | - | | | - | - | |

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

Memo:

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

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

| INTEREST ON NOTES - RECREATION & SWIM UT | FILITY | BUDGET |
|--|---------------|--------|
| 2023 Interest on Notes | \$ | · _ |
| Less: Interest Accrued to 12/31/2022 (Trial Balance) | \$ | |
| Subtotal | \$ | - |
| Add: Interest to be Accrued as of 12/31/2023 | \$ | |
| Required Appropriation 2023 | \$ | _ |

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

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

Sheet 51

DEBT SERVICE SCHEDULE FOR RECREATION & SWIM UTILITY ASSESSMENT NOTES

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

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 RECREATION & SWIM UTILITY

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

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Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION & SWIM (UTILITY CAPITAL FUND)

| 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 | | Lxperided | Other | Funded | Unfunded |
| 2005-37 Various | 359.36 | 5,738.08 | | | | | 359.36 | 5,738.08 |
| 2012-09 Various | 10,050.55 | 19,475.00 | | 240.00 | 6,232.00 | (16,637.98) | 4,058.55 | 2,837.02 |
| 2013-09 Rec & Swim Club Imp | | 5,978.25 | | | 3,050.00 | | | 2,928.25 |
| 2014-04 Rec & Swim Club Imp | 175,191.82 | 15,530.00 | | 1,529.00 | 27,000.00 | (13,282.12) | 136,438.70 | 15,530.00 |
| 2015-08 Marlboro Country Park | 5.96 | | | | | | 5.96 | |
| 2019-03 Rec & Swim Club Imp | 654.91 | 38,702.00 | | | 20,371.00 | | | 18,985.91 |
| 2020-07 Rec & Swim Club Imp | | 198,454.00 | | | 1,143.00 | | | 197,311.00 |
| 2022-09 Rec & Swim Club Imp | | | 236,348.00 | | 17,741.00 | | | 218,607.00 |
| | | | | | | | | |
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| | | | | | | | | |
| Total 70000- | 186,262.60 | 283,877.33 | 236,348.00 | 1,769.00 | 75,537.00 | (29,920.10) | 140,862.57 | 461,937.26 |

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION & SWIM (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jan | uary 1, 2022 | 2023 | | Expended | Other | Balance - Decer | mber 31, 2022 |
|--|--|--------------|----------------|----------|-----------|-------------|---|---------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | Едропава | | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 186,262.60 | 283,877.33 | 236,348.00 | 1,769.00 | 75,537.00 | (29,920.10) | 140,862.57 | 461,937.26 |
| | | | | | | | | |
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| [1] | | | | | | | | |
| PAGE TOTALS | 186,262.60 | 283,877.33 | 236,348.00 | 1,769.00 | 75,537.00 | (29,920.10) | 140,862.57 | 461,937.26 |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION & SWIM (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jar | nuary 1, 2022 | 2023 | | Expended | Other | Balance - Dece | mber 31, 2022 |
|--|--|---------------|----------------|----------|-----------|-------------|----------------|---------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | | J 11.5. | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 186,262.60 | 283,877.33 | 236,348.00 | 1,769.00 | 75,537.00 | (29,920.10) | 140,862.57 | 461,937.26 |
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| | | | | | | | | |
| PAGE TOTALS | 186,262.60 | 283,877.33 | 236,348.00 | 1,769.00 | 75,537.00 | (29,920.10) | 140,862.57 | 461,937.26 |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION & SWIM (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jan | uary 1, 2022 | 2023 | | Expended | Other | Balance - Dece | ember 31, 2022 |
|--|---------------|--------------|----------------|----------|---|-------------|----------------|----------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | Σχροπασα | J 11101 | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 186,262.60 | 283,877.33 | 236,348.00 | 1,769.00 | 75,537.00 | (29,920.10) | 140,862.57 | 461,937.26 |
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| | | | | | | | | |
| PAGE TOTALS | 186,262.60 | 283,877.33 | 236,348.00 | 1,769.00 | 75,537.00 | (29,920.10) | 140,862.57 | 461,937.26 |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION & SWIM (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jar | nuary 1, 2022 | 2023 | | Expended | Other | Balance - Dece | mber 31, 2022 |
|--|---------------|---------------|----------------|----------|-----------|-------------|----------------|--|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | | | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 186,262.60 | 283,877.33 | 236,348.00 | 1,769.00 | 75,537.00 | (29,920.10) | 140,862.57 | 461,937.26 |
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| TOTALS | 186,262.60 | 283,877.33 | 236,348.00 | 1,769.00 | 75,537.00 | (29,920.10) | 140,862.57 | 461,937.26 |

RECREATION & SWIM UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|-----------|-----------|
| Balance - January 1, 2022 | xxxxxxxx | |
| Received from 2023 Budget Appropriation | xxxxxxxx | 37,500.00 |
| | 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 |
| Appropriated to Finance Improvement Authorizations | 11,586.00 | xxxxxxxx |
| | | xxxxxxxx |
| Balance - December 31, 2022 | 25,914.00 | xxxxxxxx |
| | 37,500.00 | 37,500.00 |

RECREATION & SWIM UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | Debit | Credit |
|--|-----------|---|
| Balance - January 1, 2022 | xxxxxxxx | Begins in 1842 Singuistin Benediction (1872) |
| Received from 2023 Budget Appropriation * | xxxxxxxxx | |
| Received from 2023 Emergency Appropriation * | xxxxxxxx | |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxx |
| | | xxxxxxxx |
| Balance - December 31, 2022 | 1 | 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.

RECREATION & SWIM UTILITY CAPITAL FUND

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

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2023 or Prior Years |
|-----------------------------|------------------------|------------------------------------|--|---|
| 2022-09 Rec & Swim Club Imp | 236,348.00 | 224,762.00 | | 11,586.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | 236,348.00 | 224,762.00 | _ | 11,586.00 |

RECREATION & SWIM UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2023

| | Debit | Credit |
|---|-----------|-----------|
| Balance - January 1, 2022 | xxxxxxxx | 18,308.66 |
| Premium on Sale of Bonds | xxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxx | 13,282.12 |
| Miscellaneous | | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorization | | xxxxxxxx |
| Appropriation to 2023 Budget Reserve | | xxxxxxxx |
| Balance - December 31, 2022 | 31,590.78 | xxxxxxxx |
| | 31,590.78 | 31,590.78 |