ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 1,449 NET VALUATION TAXABLE 2022 974,602,783 MUNICODE 1343

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

		•	•	MBINED WITH IN			
ВО	ROUGH		of	SEA BRIGH	т	, County of	MONMOUTH
			DO NO	OT USE THESE SE	PACES		
		Date		Exan	nined By:		
	1				Prelin	ninary Check	
	2				E	xamined	
	omputed b			34, 49 to 51 and 63 t ed upon demand by	a register or		
					Signature _ Title	ballison@ R	nfacpas.com MA
I hereby certify that (which I have not present copy of the care correct, that no	at I am responded and the control of	onsible for fil [eliminate c lle with the c nave been m at this stater	ing this verified o ne] and in lerk of the gove ade to or from	EF FINANCIAL d Annual Financial St information required a erning body, that all c emergency appropria insofar as I can deter	atement, dalso included he calculations, exi	tensions and add tatements conta	s Statement is an ditions ined herein
Further, I do her				Michael Ba		, a	m the Chief Financial
Officer, License #	BRIGHT	74	, of the, County of		BOROUGH MONMOUT	'H	of and that the
statements annexed December 31, 202 to the veracity of re	ed hereto ar 22, complete equired info	ely in compliant i	art hereof are t ance with N.J.S uded herein, ne	true statements of the S.A. 40A:5-12, as am eeded prior to certificate for the december 31, 2022	e financial cond ended. I also g ation by the Dir	ition of the Loca	l Unit as at surance as
Sign	ature	mbascom@s	seabrightnj.org				
Title		Chief Financ	ial Officer				
Addr	ess	1099 Oce	an Avenue, S	ea Bright NJ 07760)	_	
Phor	ne Number	-	(7	732)842-0099			
Fax	Number		(7	732)963-8998			

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

	_	Robert W. Allison
		(Registered Municipal Accountant)
		Holman Frenia Allison, P.C.
	-	(Firm Name)
		(i iiii ivaiiic)
		1985 Cedar Bridge Ave., Suite 3 (Address)
Cortified by mo		1985 Cedar Bridge Ave., Suite 3 (Address)
Certified by me		1985 Cedar Bridge Ave., Suite 3 (Address) Lakewood, NJ 08701
Certified by me this 28 day	, 2023	1985 Cedar Bridge Ave., Suite 3 (Address)
	_ _, 2023	1985 Cedar Bridge Ave., Suite 3 (Address) Lakewood, NJ 08701 (Address) 732-797-1333
	_ _, 2023	1985 Cedar Bridge Ave., Suite 3 (Address) Lakewood, NJ 08701 (Address)
	_, 2023	1985 Cedar Bridge Ave., Suite 3 (Address) Lakewood, NJ 08701 (Address) 732-797-1333

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%; 1. All emergencies approved for the previous fiscal year did not exceed 3% of total 2. appropriations; The tax collection rate exceeded 90%; 3. Total deferred charges did not equal or exceed 4% of the total tax levy; 4. There were **no "procedural deficiencies" noted** by the registered municipal 5. accountant on Sheet 1a of the Annual Financial Statement; and There was no operating deficit for the previous fiscal year. 6. The municipality did not conduct an accelerated tax sale for less than 3 consecutive 7. years. The municipality did not conduct a tax levy sale the previous fiscal year and does 8. not plan to conduct one in the current year. The current year budget does not contain a Levy or Appropriation "CAP" waiver. 9. The municipality has not applied for Transitional Aid for 2023. 10. The municipality did not adopt a Special Emergency ordinance for COVID-related 11. expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5. **Municipality: BOROUGH OF SEA BRIGHT Chief Financial Officer:** Michael J. Bascom Signature: mbascom@seabrightnj.org Certificate #: 174 Date: 3/20/2023

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

	21-6001162		
	Fed I.D. #		
E	BOROUGH OF SEA BRIGHT Municipality		
	MONMOUTH County		
	•	deral and State Fina Expenditures of Awa	
		Fiscal Year Ending:	December 31, 2022
	(1) Federal programs	(2)	(3)
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$	\$18,270.05	\$
		Single Audit Program Specific X Financial Statemer	Audit ent Audit Performed in Accordance auditing Standards (Yellow Book)
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
(1)	Report expenditures from federal pa Federal pass-through funds can be (CFDA) number reported in the Stat	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
	mbascom@seabrightnj.org		3/20/2023
	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	nd operated by the	BOROUGH	of	SEA BRIGHT
County of	MONMOUTH	during the year 2022 and	that sheet	s 40 to 68 are unnecessary.
I have th	erefore removed from	this statement the sheets perta	aining only	to utilities.
		Name		
		Title		
(This mu	ıst be signed by the Ch	ief Financial Officer, Comptroll	er, Audito	r or Registered
Municipal Acco	ountant.)			
MIII	NICIPAL CERTIFIC	CATION OF TAXABLE PE	OPERT	Y AS OF OCTOBER 1, 2022
WICI	MEHAL CERTIFIC	ATION OF TRANSLE II	COLEKT	I AS OF OCTOBER 1, 2022
Се	ertification is hereby ma	nde that the Net Valuation Taxa	able of pro	perty liable to taxation for
the tax y	ear 2023 and filed with	the County Board of Taxation	on Janua	ry 10, 2023 in accordance
with the	requirement of N.J.S.A	. 54:4-35, was in the amount c	of \$	1,096,339,926.00
				tanfuso@seabrightnj.org
			SIGN	NATURE OF TAX ASSESSOR
			В	OROUGH OF SEA BRIGHT
				MUNICIPALITY
				MONMOUTH

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		5,865,683.38	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIO	OR CITIZENS	1,986.03	-
Change Fund		350.00	
Due from Monmouth County Cares		26411.46	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	213,137.68		
SUBTOTAL		213,137.68	
TAX TITLE LIENS RECEIVABLE		12,720.29	
PROPERTY ACQUIRED FOR TAXES		-	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
Revenue Accounts Receivable		3,349.46	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		6 123 638 30	

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

AS AT DECEMBER 31, 2022

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	6,123,638.30	-
APPROPRIATION RESERVES		314,465.06
ENCUMBRANCES PAYABLE		139,710.78
CONTRACTS PAYABLE		210,533.82
TAX OVERPAYMENTS		106,117.36
PREPAID TAXES		246,335.39
Due to Grant Fund		241,105.85
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		704.00
LOCAL SCHOOL TAX PAYABLE		140,948.96
REGIONAL SCHOOL TAX PAYABLE		228,710.17
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		13,609.20
DUE COUNTY - ADDED & OMMITTED		0.00
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		-
Reserve for Health Insurance		570.85
Reserve for Superstorm Sandy		10,918.50
Reserve for Municipal Relief Fund		8,389.36
Reserve for American Recovery Plan		7,046.56
Reserve for Revaluation		63,962.43
PAGE TOTAL	6,123,638.30	1,733,128.29
(Do not crowd, add addition	al abasta)	

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		6,123,638.30	1,733,128.29	
	SUBTOTAL	6,123,638.30	1,733,128.29 "0	C"
RESERVE FOR RECEIVABLES		4 400 040 04	229,207.43	
DEFERRED SCHOOL TAX DEFERRED SCHOOL TAX PAYABLE		1,168,210.81	1,168,210.81	
FUND BALANCE			4,161,302.58	
, 5.12 2.12.1102			.,,	
	TOTALS	7,291,849.11	7,291,849.11	

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
TOTALS	_	_

^{*}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	3,544.96	
DUE FROM/TO CURRENT FUND	241 105 95	
DUE FROM/TO BEACH CAPITAL FUND	241,105.85	37.97
ENCUMBRANCES PAYABLE		6,109.58
APPROPRIATED RESERVES		219,151.77
UNAPPROPRIATED RESERVES		19,351.49
TOTALS	244,650.81	244,650.81

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
ANIMAL CONTROL TRUCT FUND		
ANIMAL CONTROL TRUST FUND	1 502 60	
CASH DUE TO -	1,502.60	
DUE TO STATE OF NJ		8.60
RESERVE FOR ANIMAL CONTROL TRUST FUND		1,494.00
FUND TOTALS	1,502.60	1,502.60
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
DECERVE FOR		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	_	-

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	_	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,350,230.27	
PAYROLL CASH	22,489.52	
ACCOUNTS RECEIVABLE - POLICE EMPLOYMENT	2,379.73	
VARIOUS RESERVES		1,352,610.00
RESERVE FOR PAYROLL		22,489.52
OTHER TRUST FUNDS PAGE TOTAL	1,375,099.52	1,375,099.52

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	1,375,099.52	1,375,099.52
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add ad	1,375,099.52	1,375,099.52

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	1,375,099.52	1,375,099.52
OTHER TRUST FUNDS (continued)		
TOTALS (Do not crowd - add add	1,375,099.52	1,375,099.52

SCHEDULE OF TRUST FUND RESERVES

Balance

Amount Dec. 31, 2021

	Dec. 31, 2021 per Audit			Balance as at
<u>Purpose</u>	Report	<u>Receipts</u>	<u>Disbursements</u>	Dec. 31, 2022
PUBLIC DEFENDER	4,735.00	395.00		5,130.00
DIVISION OF FIRE SAFETY PENALTY	548.00	800.00		1,348.00
PARKING OFFENSE ADJUDICATION	1,092.02	696.00	30.00	1,758.02
CASH PERFORMANCE BONDS	25,817.98			25,817.98
RECREATION	15,859.50			15,859.50
PUBLIC LIBRARY	304,108.35	94,045.00	6,018.80	392,134.55
ACCUMULATED ABSENCES	20,000.00	5,000.00		25,000.00
SNOW STORM TRUST	20,000.00	5,000.00		25,000.00
ESCROW FOR POLICE EMPLOYMENT	18,145.62	375,395.76	371,787.60	21,753.78
POLICE DONATIONS	6,522.48	1,810.00	5,652.48	2,680.00
BEACH DONATIONS	9,271.67	15,000.00		24,271.67
MAYORS CEREMONY DONATIONS	700.00	600.00		1,300.00
BEAUTIFICATION FUND	45,064.35	41,550.00	34,634.08	51,980.27
PUBLIC RELATIONS	7,507.08			7,507.08
4TH OF JULY CELEBRATION	700.00			700.00
SANDY ACCEPTANCE OF BEQUESTS	15,658.54			15,658.54
UNEMPLOYMENT TRUST	30,565.49	7,456.26	4,044.40	33,977.35
LAW ENFORCEMENT TRUST	1,951.56	33.57		1,985.13
TAX SALE PREMIUMS	432,284.43	273,714.45	573,814.45	132,184.43
DEVELOPERS ESCROW	213,000.11	350,514.53	85,513.25	478,001.39
ESCROW	4,639.68			4,639.68
AFFORDABLE HOUSING TRUST	35,531.81	58,390.82	10,000.00	83,922.63
				-
				-
				-
				-
				-
PAGE TOTAL \$_	1,213,703.67 \$	1,230,401.39 \$	1,091,495.06 \$	1,352,610.00

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount Dec. 31, 2021 Balance per Audit as at <u>Purpose</u> Report Receipts **Disbursements** Dec. 31, 2022 PREVIOUS PAGE TOTAL 1,213,703.67 1,230,401.39 1,091,495.06 1,352,610.00

1,213,703.67 \$ 1,230,401.39 \$ 1,091,495.06 \$

1,352,610.00

PAGE TOTAL

Sheet 7

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

Title of Liability to which Cash	Audit Balance			EIPTS	П		Di I	Balance
and Investments are Pledged	Dec. 31, 2021	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	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

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
stimated Proceeds Bonds and Notes Authorized	1,437,014.62	xxxxxxxx
onds and Notes Authorized but Not Issued	xxxxxxxx	1,437,014.6
CASH	2,290,791.24	
DUE FROM - Homeowner	24,104.00	
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	1,973,122.72	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	4,845,000.00	
UNFUNDED	3,260,994.62	
DUE TO -		
PAGE TOTALS	13,831,027.20	1,437,014.6

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	13,831,027.20	1,437,014.62
BOND ANTICIPATION NOTES PAYABLE		1,823,980.00
GENERAL SERIAL BONDS		7,395,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,457,303.69
UNFUNDED		_
Development of Beachfront - Preliminary Costs		13,075.00
ENCUMBRANCES PAYABLE		150,585.93
Reserve for Debt Service		30,291.94
RESERVE TO PAY BANS		86,991.78
CAPITAL IMPROVEMENT FUND		366,781.87
DOWN PAYMENTS ON IMPROVEMENTS		-
Reserve for Payment of Bonds Premium		385.30
Reserve for MCIA Interest		792.99
CAPITAL FUND BALANCE		1,068,824.08
	13,831,027.20	13,831,027.20

CASH RECONCILIATION DECEMBER 31, 2022

	Casl	h	Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	907,291.98	5,313,748.01	355,356.61	5,865,683.38	
Grant Fund				-	
Trust - Animal Control		1,747.88	245.28	1,502.60	
Trust - Assessment				-	
Trust - Municipal Open Space				_	
Trust - LOSAP				-	
Trust - CDBG				-	
Trust - Other		1,593,059.44	242,829.17	1,350,230.27	
Trust - Arts and Culture				-	
General Capital	2,383,554.29	73,474.66	166,237.71	2,290,791.24	
Payroll		57,528.01	35,038.49	22,489.52	
UTILITIES:					
Sewer Utility Operating		1,084,183.27	712,962.16	371,221.11	
Sewer Utility Capital	137,976.74	352,645.00	55,848.95	434,772.79	
Beach Utility Operating	19,105.00	2,675,606.60	1,170,361.50	1,524,350.10	
Beach Utility Capital	50,000.00	682,100.31	29,145.86	702,954.45	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
Total	3,497,928.01	11,834,093.18	2,768,025.73	12,563,995.46	

^{*} Include Deposits In Transit

REQUIRED CERTIFICATION

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

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

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

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

Signature:	mbascom@seabrightnj.org	Title:	Chief 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 DEPO	OSIT"
PAGE TOTAL	II -

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	_
TOTAL PAGE	

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

		TIE GIVITI			1	
Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
Recycling Tonnage Grant	-	5,166.09	5,166.09			-
Clean Communities Grant	-	4,564.97	4,564.97			-
Drunk Driving Enforcement	0.67	1,204.59	1,204.59			0.67
NJ DEP P1 Bulkhead	3,544.29					3,544.29
Body Worn Camera Grant	36,684.00		36,684.00			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	40,228.96	10,935.65	47,619.65	-	-	3,544.96

Sheet 10

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

	ALL AND STATE		KECEI VADI	de (cont u)		
Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	40,228.96	10,935.65	47,619.65	-	-	3,544.96
						-
						-
						-
						-
						-
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						-
						-
						-
						-
PAGE TOTALS	40,228.96	10,935.65	47,619.65	-	-	3,544.96

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

FEDERAL	AND STATE		RECEIVADI	LE (Cont u)		
Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	40,228.96	10,935.65	47,619.65	-	-	3,544.96
						-
						-
						-
						-
						-
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						-
	-					-
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						-
						-
TOTALS	40,228.96	10,935.65	47,619.65	-	-	3,544.96

Totals

	IDDDM	L AND SIA		- 1 -		1r	1
Grant	Balance	i ransterred Budget App	from 2022	Expended	Other	Cancelled	Balance
Giant	Jan. 1, 2022	Budget App	Appropriation By 40A:4-87	Expended	Other	Caricelled	Dec. 31, 2022
DEP Public Access	25,360.00						25,360.00
Alcohol Education and Rehabilitation Fund	3,610.91						3,610.91
Body Armor Fund	6,538.61			3,439.14			3,099.47
Improvement Grant	262.79						262.79
Comcast Technology	1,461.80			249.99			1,211.81
Clean Communities Program	27,335.88	4,564.97					31,900.85
Domestic Violence Training Grant	3,826.09						3,826.09
NJ Clean Shores	719.35						719.35
Recycling Tonnage Grant	16,088.39	5,166.09		320.33			20,934.15
Distracted Driving Incentive	2,200.00						2,200.00
Click It or Ticket	10,500.00			9,595.00			905.00
Drunk Driving Enforcement	373.13	1,204.59		1,577.72			(0.00)
Operations Planning Grant	84.72			84.72			-
Stormwater Regulation	6,822.00						6,822.00
2010 Green Communities Grant	179.16			179.16			-
Local Share	1,500.00			500.34			999.66
CDBG - Beach Access Project	99,377.00						99,377.00
Pedestrian Safety	4,304.64			2,323.65			1,980.99
Body Worn Camera Grant	1,463.30						1,463.30
PAGE TOTALS	212,007.77	10,935.65		18,270.05	-		204,673.37

Sheet

	ILDLIMI		TE UKANI				
Grant	Balance	Budget App	from 2022 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
PREVIOUS PAGE TOTALS	212,007.77	10,935.65	-	18,270.05	-	-	204,673.37
NJEDA Streetscape	3,000.30						3,000.30
NJ DEP Temp Bulk	1,868.06						1,868.06
NJ DEP P1 Bulkhead	9,117.05						9,117.05
Assistance to Firefighters	492.08						492.08
FEMA Hazard Mitigation - 25 Center St	0.91						0.91
Uniform Fire Safety Act	_	-	-	_		_	_
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	226,486.17	10,935.65	-	18,270.05	-	-	219,151.77

Balance Jan. 1, 2022	Transferred Budget App					
Jan. 1, 2022		ropriations	Expended	Other	Cancelled	Balance
	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
226,486.17	10,935.65	-	18,270.05	-	-	219,151.77
						-
						-
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						-
						-
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						-
226 486 17	10 935 65	_	18 270 05	_	<u>_</u>	219,151.77
	226,486.17		226,486.17 10,935.65 -	226,486.17 10,935.65 - 18,270.05	226,486.17 10,935.65 - 18,270.05 -	226,486.17

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	226,486.17	10,935.65	-	18,270.05	-	-	219,151.77
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							-
							-
TOTALS	226,486.17	10,935.65	-	18,270.05	-	-	219,151.77

Totals

Grant	Balance		d from 2022 propriations	Received	Other	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022
PREVIOUS PAGE TOTALS	-	-	-	-	-	_
Recycling Tonnage Grant	2,162.14		2,162.14			-
Clean Communities	4,564.97		4,564.97	4,472.16		4,472.16
Body Armor Grant	-			1,990.33		1,990.33
Uniform Fire Safety Act	-	-	-	12,889.00		12,889.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	6,727.11	-	6,727.11	19,351.49	-	19,351.49

Totals

*LOCAL DISTRICT SCHOOL TAX

Debit	Credit
xxxxxxxxxx	xxxxxxxxx
xxxxxxxxxx	49,056.48
xxxxxxxxxx	258,202.50
xxxxxxxxxx	967,556.00
xxxxxxxxxx	
875,663.52	xxxxxxxxx
xxxxxxxxxx	xxxxxxxxx
140,948.96	xxxxxxxxx
258,202.50	xxxxxxxxx
1,274,814.98	1,274,814.98
	xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxx

[#] Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	227,002.77
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	910,008.31
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	2,582,176.00
Levy Calendar Year 2022	xxxxxxxxxx	
Paid	2,580,468.60	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxx	xxxxxxxx
School Tax Payable #	228,710.17	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	910,008.31	xxxxxxxxx
# Must include unpaid requisitions.	3,719,187.08	3,719,187.08

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	1	
	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	16,898.08
Due County for Added and Omitted Taxes	xxxxxxxxxx	
2022 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	2,124,788.47
County Library	xxxxxxxxxx	159,690.18
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	275,307.30
Due County for Added and Omitted Taxes	xxxxxxxxxx	13,609.20
Paid	2,576,684.03	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes	13,609.20	xxxxxxxxx
Due County for Added and Omitted Taxes	0.00	xxxxxxxx
	2,590,293.23	2,590,293.23

SPECIAL DISTRICT TAXES

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

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	635,602.03	635,602.03	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	1,322,626.37	1,692,282.85	369,656.48
Added by N.J.S.A. 40A:4-87 (List on 17a)	-	-	_
			-
			-
Total Miscellaneous Revenue Anticipated	1,322,626.37	1,692,282.85	369,656.48
Receipts from Delinquent Taxes	165,080.25	157,768.91	(7,311.34)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	4,900,000.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	4,900,000.00	5,138,061.83	238,061.83
	7,023,308.65	7,623,715.62	600,406.97

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	10,861,188.98
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	967,556.00	xxxxxxxx
Regional School Tax	2,582,176.00	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	2,559,785.95	xxxxxxxx
Due County for Added and Omitted Taxes	13,609.20	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	400,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	5,138,061.83	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.	11,261,188.98	11,261,188.98

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
		-	-
		-	-
		-	-
		-	
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		-	-
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		_	-
		_	-
		_	-
PAGE TOTALS			

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

CFO Signature:	mbascom@seabrightnj.org	
	Sheet 17a	

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	_	-	-
		-	-
		_	-
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		-	-
		-	-
		_	-
		-	-
TOTALS I hereby certify that the above list of Chapter 159	-	-	<u>-</u>

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

CFO Signature:	
	Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted	7,023,308.65	
2022 Budget - Added by N.J.S.A. 40A:4-87		_
Appropriated for 2022 (Budget Statement Item 9)		7,023,308.65
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		7,023,308.65
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures	7,023,308.65	
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	6,308,329.84	
Paid or Charged - Reserve for Uncollected Taxes		
Reserved		
Total Expenditures		7,022,794.90
Unexpended Balances Canceled (see footnote)		513.75

FOOTNOTES - RE: OVEREXPENDITURES

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

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxx	369,656.48
Delinquent Tax Collections	xxxxxxxxx	-
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	238,061.83
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxx	513.75
Miscellaneous Revenue Not Anticipated	xxxxxxxx	330,703.10
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	_
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	XXXXXXXX	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxx	247,199.34
Prior Years Interfunds Returned in 2022	xxxxxxxx	752,053.84
THO TOURS INCOMING NOTATION IN 2022	AAAAAAA	702,000.01
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2022	1,168,210.81	xxxxxxxx
Balance - December 31, 2022	xxxxxxxx	1,168,210.81
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	7,311.34	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	1,930,877.00	xxxxxxxx
	3,106,399.15	3,106,399.15

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Sale of Boro Property	9,447.00
Police Off Duty Admin Fee	66,777.50
Cell Tower Lease	177,080.89
Misc-Other	77,397.71
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	330,703.10

SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	2,866,027.61
2.	xxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxx	1,930,877.00
4. Amount Appropriated in the 2022 Budget - Cash	635,602.03	xxxxxxxx
Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	4,161,302.58	xxxxxxxx
	4,796,904.61	4,796,904.61

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

Cash		5,865,683.38
Investments		
Change Fund		350.00
Sub Total		5,866,033.38
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,733,128.29
Cash Surplus		4,132,905.09
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	1,986.03	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		1,986.03
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	6"	4,134,891.12

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

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2022 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #	‡				\$	10,963,227.47
	(Abstract of Ratables)					\$	
2.	Amount of Levy - Special District Taxes					\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.					\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.					\$	111,522.94
5b.	Subtotal 2022 Levy Reductions Due to Tax Appeals** Total 2022 Tax Levy	\$ \$	11,074,750.41	Ī		\$	11,074,750.41
6.	Transferred to Tax Title Liens					\$	423.75
7.	Transferred to Foreclosed Property					\$	
8.	Remitted, Abated or Canceled					\$	
9.	Discount Allowed					\$	
10.	Collected in Cash: In 2021			\$	278,797.15		
	In 2022*			\$	10,544,416.26		
	Homestead Benefit Credit			\$	28,225.57		
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed			\$	9,750.00	_	
	Total To Line 14			\$	10,861,188.98	=	
11.	Total Credits					\$	10,861,612.73
12.	Amount Outstanding December 31, 2022					\$	213,137.68
13.	Percentage of Cash Collections to Total 202: (Item 10 divided by Item 5c) is	-					
Note	e: If municipality conducted Accelerated T	ax Sale	or Tax Levy Sa	ale cl	neck here <u> </u>	nd	complete sheet 22a.
14.	Calculation of Current Taxes Realized in Cas	<u>sh:</u>					
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ \$	10,861,188.98	_	
	To Current Taxes Realized in Cash (Sheet 1	7)		\$	10,861,188.98	_	

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,

the percentage represented by the cash collections would be

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

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

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

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

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2022

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 10,861,188.98
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 10,861,188.98
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 11,074,750.41
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.07%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 10,861,188.98
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 10,861,188.98
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 11,074,750.41
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 98.07%

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	1,986.03	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	
2. Senior Citizens Deductions Per Tax Billings	1,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	7,250.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	1,500.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	9,750.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	1,986.03
Due To State of New Jersey	-	xxxxxxxx
	11,736.03	11,736.03

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

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

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

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxx	-
Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		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 Data Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest	,		xxxxxxxx
Balance - December 31, 2022		-	xxxxxxxx
Taxes Pending Appeals*		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022	n [-	-

Signature of Tax Collector				
G				
License #	Date			

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit		
1. Balance - January 1, 2022	1. Balance - January 1, 2022		xxxxxxxx	
A. Taxes	158,523.26	xxxxxxxx	xxxxxxxx	
B. Tax Title Liens	12,296.54	xxxxxxxxx	xxxxxxxx	
2. Canceled:		xxxxxxxx	xxxxxxxx	
A. Taxes		xxxxxxxxx	754.35	
B. Tax Title Liens		xxxxxxxxx		
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxx	
A. Taxes		xxxxxxxxx		
B. Tax Title Liens		xxxxxxxxx		
4. Added Taxes			xxxxxxxx	
5. Added Tax Title Liens			xxxxxxxx	
6. Adjustment between Taxes (Other than Current Year) and T	ax Title Liens;	xxxxxxxx		
A. Taxes - Transfers to Tax Title Liens	xxxxxxxx	(1)		
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx	
7. Balance Before Cash Payments		xxxxxxxxx	170,065.45	
8. Totals		170,819.80	170,819.80	
9. Balance Brought Down		170,065.45	xxxxxxxx	
10. Collected:		xxxxxxxxx	157,768.91	
A. Taxes	157,768.91	xxxxxxxxx	xxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	xxxxxxxx	
11. Interest and Costs - 2022 Tax Sale			xxxxxxxx	
12. 2022 Taxes Transferred to Liens		423.75	xxxxxxxx	
13. 2022 Taxes		213,137.68	xxxxxxxx	
14. Balance - December 31, 2022		xxxxxxxxx	225,857.97	
A. Taxes	213,137.68	xxxxxxxx	xxxxxxxx	
B. Tax Title Liens	12,720.29	xxxxxxxx	xxxxxxxx	
15. Totals		383,626.88	383,626.88	

16.	Percentage of Cash Collections to Adju	usted Amount C	utstanding
	(Item No. 10 divided by Item No. 9) is	92.76%	

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

	Debit	Credit
1. Balance - January 1, 2022		xxxxxxxx
2. Foreclosed or Deeded in 2022	xxxxxxxx	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	-
	-	-

CONTRACT SALES

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

MORTGAGE SALES

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

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

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55. N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.

<u>Caused By</u>	Amount Dec. 31, 202 ² per Audit <u>Report</u>	1 Amount in 2022 <u>Budget</u>	Amount Resulting from <u>2022</u>	Balance as at Dec. 31, 2022
Emergency Authorization -				
Municipal*	\$	\$	\$	\$
Emergency Authorization -				
Schools	\$	_\$	\$\$	
Overexpenditure of Appropriations	\$\$	\$\$	\$\$	
	\$\$	\$	\$\$	\$
	\$\$	\$\$	\$\$	
	\$\$	\$\$	\$\$	\$
	\$\$	\$\$	\$\$	
	\$\$	\$\$	\$\$	\$
	\$\$	\$\$	\$\$	\$
TOTAL DEFERRED CHARGES	_\$	_\$	\$	_\$

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

Date	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
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-

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

Chief Financial Officer

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

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

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

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

Chief Financial Officer

^{*} 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	5,215,000.00	
Issued	xxxxxxxx	2,550,000.00	
Paid	370,000.00	xxxxxxxx	
Outstanding - December 31, 2022	7,395,000.00	xxxxxxxx	
	7,765,000.00	7,765,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 485,000.00
2023 Interest on Bonds*			
ASSESSMENT SER	RIAL BONDS		
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
		_	
2023 Bond Maturities - Assessment Bonds	\$		
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 190,112.50

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	2023 Maturity Amount Issued		Interest Rate
General Improvement Bonds	95,000.00	2,550,000.00	12/6/2022	3-5%
Total	95,000.00	2,550,000.00		

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

LOAN

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

LIST OF LOANS ISSUED DURING 2022

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

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

LOAN

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

LIST OF LOANS ISSUED DURING 2022

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

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

LOAN

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

LIST OF LOANS ISSUED DURING 2022

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

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Paid		xxxxxxxx	
			4
Outstanding - December 31, 2022	-	xxxxxxxx	4
	-	-	4
2023 Bond Maturities - Term Bonds		\$	4
2023 Interest on Bonds		\$	
TYPE I SCHOOL SI Outstanding - January 1, 2022	ERIAL BONDS		<u> </u>
Issued	xxxxxxxx		
Paid		xxxxxxxx	-
Outstanding December 24, 2022		NANA MANA MANA MANA MANA MANA MANA MANA	
Outstanding - December 31, 2022	-	xxxxxxxx	1
2023 Interest on Bonds		\$	
2023 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Serv	rice" (*Items)		\$ -
LIST OF BONI	DS ISSUED D	URING 2022	

2121 01 201,22 122022 20111,0 2022					
Purpose	2023 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate	
Total	-	-			

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY Outstanding 2023 Interest

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

Sheet 30

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2023 Budget	Requirements For Interest**	Interest Computed to (Insert Date)
			Dec. 31, 2022					
							-	
16-16 Construction of Municipal Complex	2,074,121.00	7/13/2020	1,553,230.00	01/12/23	2.9200%		1,491.10	01/12/23
20-06 Acquisitions and Equipment for Fire Dept	152,000.00	7/5/2022	152,000.00	01/12/23	2.9200%		145.92	01/12/23
21-14 Construction of Accesible Viewing Platforms	118,750.00	7/5/2022	118,750.00	01/12/23	2.9200%		114.00	01/12/23
Page Totals	2,344,871.00		1,823,980.00			-	1,751.02	

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	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	2,344,871.00		1,823,980.00			-	1,751.02	
,								
PAGE TOTALS	2,344,871.00		1,823,980.00			-	1,751.02	

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	2,344,871.00		1,823,980.00			-	1,751.02	
ມ ພ								
_								
PAGE TOTALS	2,344,871.00		1,823,980.00			-	1,751.02	

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 (Do not crowd - add additional sheets) written intent of permanent financing submitted with statement.

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

^{*&}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.

Sheet 34

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose		Amount Lease Obligation Outstanding	2023 Budget Requirements		
			Dec. 31, 2022	For Principal	For Interest/Fees	
	1.					
	2.					
	3.					
	4.					
	5.					
	6.					
Shoot	7.					
	8.					
3 4 2	9.					
	10.					
	11.					
	12.					
	13.					
	14.					
		Total	-	-	-	

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
00-08 Various General Improvements	24.02					24.02	-	-
05-20/10-12 Sand Replenishment	544,331.93						544,331.93	-
07-20 DIIP	115,341.21				54,400.00		60,941.21	-
11-05 Improvements to Municipal Facilities	5,575.88	6,960.55				12,536.43	-	-
11-07 Improvements to Municipal Facilities	368,394.11	17,401.37				385,795.48	-	-
11-09 Structure Elevation Project - 8 Center Street	741.47					741.47	-	-
12-10/15-02 Bulkheads & Pump Station	2,473.88	27,560.46				30,034.34	-	-
13-21 Various Improvements - Municipal Facilities	402,505.59	16,102.63		-	6,896.50	314,335.13	97,376.59	-
<u> </u>							-	-
15-11 Various General Improvements	49,338.26	43,328.69				92,666.95	-	-
15-14 Acquisition of Various Capital Equipment	8,176.29				5,142.14		3,034.15	-
16-15 Construction of Community Center	233.18					233.18	-	-
16-16 Construction of Municpal Complex	7,342.01	16.98			1,767.50		5,591.49	-
17-14 Acquisition of Various Equipment	1,856.15					1,856.15	-	-
18-07 Acquisition of Various Equipment	7,156.80				2,251.71	4,905.09	-	-
18-08 Various Road Improvements	9,887.39	38,000.00				47,887.39	-	-
18-13/19-10 Reconcstruction of East Ocean Ave	99,788.76				84,646.14		15,142.62	-
19-08 Acquisition and Installation of Parking Kiosks	1,991.50						1,991.50	-
19-11 Acquisition of Vehicles and Equipment for the Pol	6,228.22				6,214.00	14.22	0.00	_
Page Total	1,631,386.65	149,370.68	-	-	161,317.99	891,029.85	728,409.49	-

Sheet 35.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	1,631,386.65	149,370.68	-	-	161,317.99	891,029.85	728,409.49	-
19-12/21-03 Improvements to Shrewsbury River Park	19,279.61			6,495.87	18,055.87		7,719.61	
19-14 Beach Way Storm Water Pipe Extension Project	50,807.42			880.00	18,537.50		33,149.92	
19-21 Various Capital Acquisitions	340.31					340.31	-	
19-26 Acquisition of Radio Communications Equipment	70.30					70.30	-	
20-06 Various Road Improvements	186,679.08				22,725.18		163,953.90	
21-12 Acquisition of Equipment for the Fire Department							-	
21-14 Construction of Accessible Viewing Platforms	6,250.00	118,750.00			41,632.53		83,367.47	
22-07 Acquisition of Police Equipment			60,000.00		44,296.70		15,703.30	
22-09 Various Road Improvements			425,000.00				425,000.00	
							-	
							-	
							-	
							-	
PAGE TOTALS	1,894,813.37	268,120.68	485,000.00	7,375.87	306,565.77	891,440.46	1,457,303.69	-

heet 35.2

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	1,894,813.37	268,120.68	485,000.00	7,375.87	306,565.77	891,440.46	1,457,303.69	-
PAGE TOTALS	1,894,813.37	268,120.68	485,000.00	7,375.87	306,565.77	891,440.46	1,457,303.69	-

neet 35 Totals

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	Other	Expended	Authorizations	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	1,894,813.37	268,120.68	485,000.00	7,375.87	306,565.77	891,440.46	1,457,303.69	-
GRAND TOTALS	1,894,813.37	268,120.68	485,000.00	7,375.87	306,565.77	891,440.46	1,457,303.69	-

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	266,781.87
Received from 2022 Budget Appropriation*	xxxxxxxxx	100,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	366,781.87	xxxxxxxx
	366,781.87	366,781.87

^{*}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
Total			-	

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	85,254.86
Premium on Sale of Bonds	xxxxxxxx	301,571.11
Funded Improvement Authorizations Canceled	xxxxxxxx	741,998.11
Appropriated to Finance Improvement Authorizations	60,000.00	xxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxx
Balance - December 31, 2022	1,068,824.08	xxxxxxxx
	1,128,824.08	1,128,824.08

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				\$	11,074,75	50.41
	2.	Amount of Item 1 Collected in 2022 (*)			\$	10,861,188	.98	
	3.	Seventy (70) percent of Item 1				\$	7,752,32	25.29
	(*) In	cluding prepayments and overpayments	applied.					
B.								
	1.	Did any maturities of bonded obligations	s or notes f	all due du	ring the	year 2022?		
		Answer YES or NO						
	2.	Have payments been made for all bond December 31, 2022?	ed obligatio	ons or note	es due o	n or before		
		Answer YES or NO	_ If answe	er is "NO"	give deta	ails		
		NOTE: If answer to Item B1 is YES, the	nen Item B	2 must be	e answe	red		
	ended	or notes exceed 25% of the total approp? Answer YES or NO	Tiduotis for	-	ригрозс	. In the budget	Tor the ye	
D.	1.	Cash Deficit 2021					\$	
	2.	4% of 2021 Tax Levy for all purposes:	Levy	\$		=	\$	
	3.	Cash Deficit 2022					\$	
	4.	4% of 2022 Tax Levy for all purposes:	Levy	\$		=	\$	
			,					
E.		<u>Unpaid</u>	2	<u>021</u>		2022		<u>Total</u>
	1.	State Taxes	3		\$\$		\$\$	-
	2.	County Taxes	S		\$	13,609	.20 \$	13,609.20
	3.	Amounts due Special Districts						
			6		\$		\$	-
	4.	Amount due School Districts for School	Tax					
		\$	3		\$	369,659	.13 \$	369,659.13

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 - SEWER UTILITY UTILITY FUND

AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	371,221.11	
Investments	,	
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	63,111.36	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		110,768.41
Encumbrances Payable		9,811.09
Accrued Interest on Bonds and Notes		1,787.52
Accounts Payable		10,075.00
Sewer Rent Overpayments		12,397.91
Subtotal - Cash Liabilities		144,839.93 "C
Reserve for Consumer Accounts and Lien Receivable		63,111.36
Fund Balance		226,381.18
Total	434,332.47	434,332.47

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

AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH	434,772.79	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	1,637,399.80	
AUTHORIZED AND UNCOMPLETED	1,213,913.54	
PAGE TOTALS	3,286,086.13	

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

AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	3,286,086.13	
	, ,	
BONDS PAYABLE		535,000.0
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		44,013.0
UNFUNDED		161,996.
CONTRACTS PAYABLE		4,981.5
ENCUMBRANCES		
DUE TO SEWER UTILITY OPERATING		
RESERVE FOR AMORTIZATION		1,677,399.8
RESERVE FOR DEFERRED AMORTIZATION		638,913.
RESERVE FOR DEBT SERVICE		5,243.5
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		216,452.0
CAPITAL FUND BALANCE		2,086.4
TOTALO	0.000.000.40	2 202 222
TOTALS	3,286,086.13	3,286,086.

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

AS AT DECEMB	DER 31, 2022	
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	_	_
(De not around add o		

heet 43

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

Title of Liability to which Cash	Audit Balance			EIPTS	II		Diahuraamanta	Balance
and Investments are Pledged	Dec. 31, 2021	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	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 SEWER UTILITY UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	100,000.00	100,000.00	-
Birector of Local Government			-
Rents - Sewer	720,300.00	783,658.22	63,358.22
	-		<u>-</u>
			<u> </u>
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			<u>-</u>
Subtotal	820,300.00	883,658.22	63,358.22
Deficit (General Budget) **			-
	820,300.00	883,658.22	63,358.22

^{**} 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

STATEMENT OF BODGET AFFRON	MATIONO	
Appropriations:		xxxxxxxx
Adopted Budget		820,300.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		820,300.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		820,300.00
Deduct Expenditures:		
Paid or Charged	708,227.15	
Reserved	110,768.41	
Surplus (General Budget)**		
Total Expenditures		818,995.56
Unexpended Balance Canceled (See Footnote)		1,304.44

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

SEWER UTILITY UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Sewer Utility Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

	<u> </u>	
Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	883,658.22	
Miscellaneous Revenue Not Anticipated	23,682.24	
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		907,340.46
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	708,227.15	
Reserved	110,768.41	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	818,995.56	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		818,995.56
Excess		88,344.90
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	88,344.90	
· · · · · · · · · · · · · · · · · · ·		
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		
(Spording Bollott to That Balance Sheet 40)	<u></u>	

SECTION 2:

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

2021 Appropriation Reserves Canceled in 2022	40,849.89	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		40,849.89

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	63,358.22
Unexpended Balances of Appropriations	xxxxxxxx	1,304.44
Miscellaneous Revenues Not Anticipated	xxxxxxxx	23,682.24
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	40,849.89
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	129,194.79	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	129,194.79	129,194.79

OPERATING SURPLUS - SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	197,186.39
Excess in Results of 2022 Operations	xxxxxxxx	129,194.79
Amount Appropriated in the 2022 Budget - Cash	100,000.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	226,381.18	xxxxxxxx
	326,381.18	326,381.18

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

Cash	371,221.11
Investments	
Interfund Accounts Receivable	
Subtotal	371,221.11
Deduct Cash Liabilities Marked with "C" on Trial Balance	144,839.93
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	226,381.18
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	226,381.18

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

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

SCHEDULE OF SEWER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$ 36,698.88
Increased by:		
Rents Levied		\$810,070.70
Decreased by:		
Collections	\$ 767,447.33	
Overpayments applied	\$ 16,210.89	
Transfer to Liens	\$	
Other	\$	
		\$ 783,658.22
Balance December 31, 2022		\$ 63,111.36
SCHEDULE OF SEWER UTIL	ITY UTILITY LI	ENS
Ralance December 31, 2021		¢
Balance December 31, 2021		\$
		\$
Increased by:		\$
Increased by: Transfers from Accounts Receivable	\$	\$
Increased by: Transfers from Accounts Receivable Penalties and Costs	\$	\$
Increased by: Transfers from Accounts Receivable		\$
Increased by: Transfers from Accounts Receivable Penalties and Costs	\$	\$\$
Increased by: Transfers from Accounts Receivable Penalties and Costs	\$	
Increased by: Transfers from Accounts Receivable Penalties and Costs Other	\$	
Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by:	\$ \$	
Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by: Collections	\$ \$ \$	
Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by: Collections	\$ \$ \$	\$

DEFERRED CHARGES - MANDATORY CHARGES ONLY SEWER UTILITY UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

heet 48a

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

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

SEWER UTILITY UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Bond Maturities - Assessment Bonds			\$	
2023 Interest on Bonds		\$		
SEWER UTILITY UTILITY	NDS			
Outstanding - January 1, 2022	xxxxxxxxx	555,000.00		
Issued	xxxxxxxxx			
Paid	20,000.00	xxxxxxxx		
Outstanding - December 31, 2022	535,000.00	xxxxxxxx		
	555,000.00	555,000.00		
2023 Bond Maturities - Capital Bonds			\$ 2	0,000.00
2023 Interest on Bonds		\$ 22,195.56		
INTEREST ON BONDS -	SEWER UTILITY	Y UTILITY BUD	GET	
2023 Interest on Bonds (*Items)		\$ 22,195.56		
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$ 1,787.52		
Subtotal		\$ 20,408.04		
Add: Interest to be Accrued as of 12/31/2023		\$ 1,854.19		
Required Appropriation 2023			\$ 2	2,262.23
LIST OF BON	DS ISSUED DUR	RING 2022		
Purpose	2023 Maturity Amount Issued		Date of Issue	Interest Rate
			10000	rate
	-	_		

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

SEWER UTILITY UTILITY LOAN

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
			<u> </u>	
Paid		xxxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
SEWER UTILITY UT				
Outstanding - January 1, 2022		<u> </u>		
Issued	xxxxxxxx		<u> </u>	
Paid		xxxxxxxx	<u> </u>	
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities		1	\$	
2023 Interest on Loans		\$		
INTEREST ON LOANS -	SEWER UTILITY	Y UTILITY BUD	GET	
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 LOA	NS ISSUED DUF	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
			issue	Kale
	_	-		

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

SEWER UTILITY UTILITY LOAN

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
SEWER UTILITY UT				
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
INTEREST ON LOANS -	SEWER UTILITY	Y UTILITY BUDG	GET	
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 LOA	NS ISSUED DUF	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 For Principal 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.

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

* 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 SEWER UTILITY UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									_
9.									_
TOTAL	L	-		-			-	-	

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

^{*} 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.

oneer 5

DEBT SERVICE SCHEDULE FOR SEWER UTILITY UTILITY ASSESSMENT NOTES

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

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY UTILITY

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

Sheet 51a

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2022	2022		Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
11-05 Sanitary Sewer Rehabilitation	12.75						12.75	
14-01 Sanitary Sewer Improvements		18,755.14			5,913.30			12,841.84
17-15/21-05 Sanitary Sewer Improvements		16,154.30		86,564.89	48,794.73	4,981.99	32,788.17	16,154.30
18-09 Various Sewer Improvements	4,212.12						4,212.12	
21-13 Various Sewer Improvements	7,000.00	133,000.00					7,000.00	133,000.00
PAGE TOTALS	11,224.87	167,909.44	-	86,564.89	54,708.03	4,981.99	44,013.04	161,996.14

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022	3	Expended	Other	Balance - December 31, 2022	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	11,224.87	167,909.44	-	86,564.89	54,708.03	4,981.99	44,013.04	161,996.14
PAGE TOTALS	11,224.87	167,909.44	-	86,564.89	54,708.03	4,981.99	44,013.04	161,996.14

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece	ember 31, 2022 Unfunded
PREVIOUS PAGE TOTALS	11,224.87	167,909.44		86,564.89	54,708.03	4,981.99	44,013.04	161,996.14
THE WOOD THOSE TO THE	11,22 1101	101,000.11		56,56 1.66	0 1,1 00.00	1,001.00	11,010.01	101,000.11
PAGE TOTALS	11,224.87	167,909.44	-	86,564.89	54,708.03	4,981.99	44,013.04	161,996.14

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece	ember 31, 2022 Unfunded
PREVIOUS PAGE TOTALS	11,224.87	167,909.44		86,564.89	54,708.03	4,981.99	44,013.04	161,996.14
THE WOOD THOSE TO THE	11,22 1101	101,000.11		56,56 1.66	0 1,1 00.00	1,001.00	11,010.01	101,000.11
PAGE TOTALS	11,224.87	167,909.44	-	86,564.89	54,708.03	4,981.99	44,013.04	161,996.14

52.4

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	mber 31, 2022 Unfunded
, , ,								
PREVIOUS PAGE TOTALS	11,224.87	167,909.44	-	86,564.89	54,708.03	4,981.99	44,013.04	161,996.14
TOTALS	11,224.87	167,909.44	-	86,564.89	54,708.03	4,981.99	44,013.04	161,996.14

SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	141,452.00
Received from 2022 Budget Appropriation	xxxxxxxx	75,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	216,452.00	xxxxxxxx
	216,452.00	216,452.00

SEWER UTILITY 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.

SEWER UTILITY UTILITY FUND

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

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

SEWER UTILITY UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	2,086.46
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxx
Balance - December 31, 2022	2,086.46	xxxxxxxx
	2,086.46	2,086.46

POST CLOSING TRIAL BALANCE - BEACH UTILITY UTILITY FUND

AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,524,495.10	
Investments		
Change Fund		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	_
Deferred Charges (Sheet 48)		
<u> </u>		
Cash Liabilities:		
Appropriation Reserves		83,477.01
Encumbrances Payable		4,157.40
Accrued Interest on Bonds and Notes		7,512.50
Due to -		
Prepaid Badges		296,545.00
Accounts Payable		19,764.83
Subtotal - Cash Liabilities		411,456.74 "(
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		1,113,038.36
Total	1,524,495.10	1,524,495.10

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

AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	128,980.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	128,980.00
CASH	702,954.45	
DUE FROM CURRENT FUND	37.97	
FIXED CAPITAL:		
COMPLETED	656,897.80	
AUTHORIZED AND UNCOMPLETED	5,580,000.00	
Beach Settlement Receivable	400,000.00	
PAGE TOTALS	7,468,870.22	128,980.00

POST CLOSING

TRIAL BALANCE - BEACH UTILITY UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2022 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	7,468,870.22	128,980.00
		·
BONDS PAYABLE		2,290,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		343,843.41
UNFUNDED		129,980.00
CONTRACTS PAYABLE		
ENCUMBRANCES		128,569.11
DUE TO SEWER UTILITY OPERATING		
RESERVE FOR AMORTIZATION		256,847.80
RESERVE FOR DEFERRED AMORTIZATION		3,690,050.00
RESERVE FOR DEBT SERVICE		28,768.90
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		426,485.96
CAPITAL FUND BALANCE		45,345.04

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

AS AT DECEMBER	1 31, 2022	
Title of Account	Debit	Credit
CASH		
ACCECCMENT NOTES		
ASSESSMENT NOTES ASSESSMENT SERIAL BONDS		-
FUND BALANCE		<u> </u>
I OND BALANOL		-
	-	-

sheet 43

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

Audit							
Balance			EIPTS				Balance
Dec. 31, 2021						Disbursements	Dec. 31, 2022
xxxxxxxx			xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx
							_
							-
							-
							-
							-
xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
							-
							-
							_
							-
							-
							-
xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
							_
							_
							_
							_
_	_	_	_	_	_	_	_
	Balance Dec. 31, 2021 xxxxxxxxx xxxxxxxxx	Balance Dec. 31, 2021 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance Dec. 31, 2021 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance Dec. 31, 2021 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance Dec. 31, 2021 Assessments and Liens VXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Balance Dec. 31, 2021 Assessments and Liens Budget XXXXXXXXXX XXXXXXXXX XXXXXXXXX XXXX	Balance Dec. 31, 2021 Assessments and Liens Disbursements XXXXXXXXXX XXXXXXXXX XXXXXXXXX XXXX

^{*}Show as red figure

SCHEDULE OF BEACH UTILITY UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	439,800.00	439,800.00	-
Beach Fees by Ordinance	653,000.00	829,352.00	176,352.00
Miscellaneous Revenue Not Anticipated			
Contracts - Lifeguard Services	104,000.00	150,475.25	46,475.25
			<u> </u>
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	1,196,800.00	1,419,627.25	222,827.25
Deficit (General Budget) **			-
	1,196,800.00	1,419,627.25	222,827.25

^{**} 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

STATEMENT OF BUDGET AFFRO	FINATIONS	
Appropriations:		xxxxxxxx
Adopted Budget		1,196,800.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		1,196,800.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,196,800.00
Deduct Expenditures:		
Paid or Charged	1,112,153.39	
Reserved	83,477.01	
Surplus (General Budget)**		
Total Expenditures		1,195,630.40
Unexpended Balance Canceled (See Footnote)		1,169.60

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

BEACH UTILITY UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Beach Utility Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

	<u> </u>	
Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	1,419,627.25	
Miscellaneous Revenue Not Anticipated	137,470.11	
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		1,557,097.36
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	1,112,153.39	
Reserved	83,477.01	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,195,630.40	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,195,630.40
Excess		361,466.96
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	361,466.96	
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 Beach Utility Utility for 2021

2021 Appropriation Reserves Canceled in 2022	19,775.15	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		19,775.15

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

RESULTS OF 2022 OPERATIONS - BEACH UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	222,827.25
Unexpended Balances of Appropriations	xxxxxxxx	1,169.60
Miscellaneous Revenues Not Anticipated	xxxxxxxx	137,470.11
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxx	19,775.15
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	381,242.11	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	381,242.11	381,242.11

OPERATING SURPLUS - BEACH UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx 1,171,596	
Excess in Results of 2022 Operations	xxxxxxxx	381,242.11
Amount Appropriated in the 2022 Budget - Cash	439,800.00	xxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2022	1,113,038.36	xxxxxxxx
	1,552,838.36	1,552,838.36

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

Cash	1,524,495.10
Investments	
Interfund Accounts Receivable	
Subtotal	1,524,495.10
Deduct Cash Liabilities Marked with "C" on Trial Balance	411,456.74
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,113,038.36
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	1,113,038.36

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

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

SCHEDULE OF BEACH UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2021		\$
Increased b	oy: Rents Levied		\$
Decreased	by:		
	Collections	\$	
	Overpayments applied	\$	
	Transfer to Liens	\$	
	Other	\$	
			\$
Balance De	ecember 31, 2022		\$
	SCHEDULE OF BEACH UT	ILITY UTILIT	Y LIENS
	SCHEDULE OF BEACH UT	ILITY UTILIT	Y LIENS
Balance De	SCHEDULE OF BEACH UT	ILITY UTILIT	Y LIENS \$
Balance De		ILITY UTILIT	
	ecember 31, 2021	ILITY UTILIT	
Increased b	ecember 31, 2021	ILITY UTILIT	
Increased b	ecember 31, 2021 by:		
Increased b	ecember 31, 2021 by: Transfers from Accounts Receivable	\$	
Increased b	ecember 31, 2021 by: Transfers from Accounts Receivable Penalties and Costs	\$\$	
Increased b	ecember 31, 2021 Dy: Transfers from Accounts Receivable Penalties and Costs Other	\$\$	\$
Increased b	ecember 31, 2021 Dy: Transfers from Accounts Receivable Penalties and Costs Other by:	\$\$ \$\$	\$
Increased b	ecember 31, 2021 Dy: Transfers from Accounts Receivable Penalties and Costs Other by: Collections	\$ \$ \$	\$
Increased b	ecember 31, 2021 Dy: Transfers from Accounts Receivable Penalties and Costs Other by:	\$\$ \$\$	\$
Increased b	ecember 31, 2021 Dy: Transfers from Accounts Receivable Penalties and Costs Other by: Collections	\$ \$ \$	\$

DEFERRED CHARGES - MANDATORY CHARGES ONLY BEACH UTILITY UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

heet 48a

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

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

BEACH UTILITY UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Bond Maturities - Assessment Bonds			\$	
2023 Interest on Bonds		\$		
BEACH UTILITY UTILITY	Y CAPITAL BON	NDS		
Outstanding - January 1, 2022	xxxxxxxxx	2,375,000.00		
Issued	xxxxxxxxx			
Paid	85,000.00	xxxxxxxx		
Outstanding - December 31, 2022	2,290,000.00	xxxxxxxx		
	2,375,000.00	2,375,000.00		
2023 Bond Maturities - Capital Bonds		,	\$ 8	5,000.00
2023 Interest on Bonds		\$ 90,150.00		
INTEREST ON BONDS -	BEACH UTILITY	Y UTILITY BUD	GET	
2023 Interest on Bonds (*Items)		\$ 90,150.00		
Less: Interest Accrued to 12/31/2022 (Trial Balance	e)	\$ 7,512.50		
Subtotal		\$ 82,637.50		
Add: Interest to be Accrued as of 12/31/2023		\$ 7,906.44		
Required Appropriation 2023			\$ 9	0,543.94
LIST OF BON	DS ISSUED DUR	RING 2022		
Purpose 2023 Maturity Amount Issued				Interest
. а.росс	2020 Middinly	7 1110 2111 100 200	Issue	Rate

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

BEACH UTILITY UTILITY LOAN

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities		I	\$	
2023 Interest on Loans		\$		
BEACH UTILITY UT	TILITY LOAN			
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities		II	\$	
2023 Interest on Loans		\$		
INTEREST ON LOANS -	BEACH UTILITY	Y UTILITY BUDG	GET	
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 BON	DS ISSUED DUI	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate

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

BEACH UTILITY UTILITY LOAN

	Debit	Credit	2023 Debt	Service
Outstanding - January 1, 2022	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans	\$			
BEACH UTILITY UT	TILITY LOAN			
Outstanding - January 1, 2022				
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2022	-	xxxxxxxx		
	-	-		
2023 Loan Maturities			\$	
2023 Interest on Loans		\$		
INTEREST ON LOANS -	BEACH UTILITY	Y UTILITY BUDG	GET	
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 BON	DS ISSUED DUR	RING 2022		
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 For Principal 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.

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted. ** 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 BEACH UTILITY UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	20 For Principal	23 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
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 - BEACH UTILITY UTILITY BUDGET						
2023 Interest on Notes	\$ -					
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$					
Subtotal	\$ -					
Add: Interest to be Accrued as of 12/31/2023	\$					
Required Appropriation 2023	\$ -					

^{*} 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 5

DEBT SERVICE SCHEDULE FOR BEACH UTILITY UTILITY ASSESSMENT NOTES

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

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS BEACH UTILITY UTILITY

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

Sheet 51a

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022		Expended	Other	Balance - Dece	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
04-19 ADA Access Improvements	13,259.00					13,259.00		
12-12 Sand Replenishment	227,641.90	129,980.00					227,641.90	129,980.00
13-19 Various Improvements		48,366.58		67,480.62		67,480.62	48,366.58	
14-02 Various Improvements	26,057.75					26,057.75		
16-17 Construction of Beach Utility Building	19,835.18			62,093.40	2,350.00	61,088.49	18,490.09	
19-13 Beach Utility Improvements	5,979.53	950.00				6,929.53		
19-25 Additional Costs Related to the	73,933.88				24,589.04		49,344.84	
Construction of the Beach Pavillion								
Total 70000-	366,707.24	179,296.58	-	129,574.02	26,939.04	174,815.39	343,843.41	129,980.00

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	366,707.24	179,296.58	-	129,574.02	26,939.04	174,815.39	343,843.41	129,980.00
•								
PAGE TOTALS	366,707.24	179,296.58	-	129,574.02	26,939.04	174,815.39	343,843.41	129,980.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2022 Unfunded
PREVIOUS PAGE TOTALS	366,707.24	179,296.58	_	129,574.02	26,939.04	174,815.39	343,843.41	129,980.00
THE VIOLET AND TO THE	000,707.21	170,200.00		120,011.02	20,000.01	17 1,010.00	0 10,0 10.11	120,000.00
PAGE TOTALS	366,707.24	179,296.58	-	129,574.02	26,939.04	174,815.39	343,843.41	129,980.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jar Funded	nuary 1, 2022 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2022 Unfunded
PREVIOUS PAGE TOTALS	366,707.24	179,296.58	_	129,574.02	26,939.04	174,815.39	343,843.41	129,980.00
THE VIOLET AND TO THE	000,707.21	170,200.00		120,011.02	20,000.01	17 1,010.00	0 10,0 10.11	120,000.00
PAGE TOTALS	366,707.24	179,296.58	-	129,574.02	26,939.04	174,815.39	343,843.41	129,980.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2022		2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	366,707.24	179,296.58	-	129,574.02	26,939.04	174,815.39	343,843.41	129,980.00
า ว								
TOTALS	366,707.24	179,296.58	-	129,574.02	26,939.04	174,815.39	343,843.41	129,980.00

BEACH UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	376,485.96
Received from 2023 Budget Appropriation	xxxxxxxx	50,000.00
	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
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	426,485.96	xxxxxxxx
	426,485.96	426,485.96

BEACH UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

BEACH UTILITY 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
	-	-	-	-

BEACH UTILITY UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	48.76
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Ord 04-19 Completed		13,259.00
Ord 02-14 Completed		26,057.75
Ord 13-19 Completed		5,979.53
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxx
Balance - December 31, 2022	45,345.04	xxxxxxxx
	45,345.04	45,345.04