

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

POPULATION LAST CENSUS 2,283
 NET VALUATION TAXABLE 2022 216,925,400
 MUNICODE 0819
 FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
 COUNTIES - JANUARY 26, 2023
 MUNICIPALITIES - FEBRUARY 10, 2023

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

 BOROUGH of WENONAH, County of GLOUCESTER

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature scharler@comcast.net
 Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or ~~(which I have not prepared)~~ [eliminate one] and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Robert E. Scharle, am the Chief Financial Officer, License # N 0497, of the BOROUGH of WENONAH, County of GLOUCESTER and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2022.

Signature scharler@comcast.net
 Title Chief Financial Officer
 Address 1 Southwest Avenue
 Phone Number 856-468-5228
 Fax Number 856-468-0390

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 Accountant (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 **WENONAH** as of as of December 31, 2022 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2022 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this ____ day _____, 2023

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90%;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2023.
11. The municipality did not adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) 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 WENONAH
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

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 WENONAH
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

21-6001345
Fed I.D. #

BOROUGH OF WENONAH
Municipality

GLOUCESTER
County

Report of Federal and State Financial Assistance
Expenditures of Awards

Fiscal Year Ending: December 31, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>278,111.22</u>	\$ <u>91,119.42</u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations
(CFR) (Uniform Requirements) and OMB 15-08.

Single Audit

Program Specific Audit

Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

scharler@comcast.net
Signature of Chief Financial Officer

1/9/2023
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the BOROUGH of WENONAH, County of GLOUCESTER during the year 2022 and that sheets 40 to 68 are unnecessary.

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

Name _____
Title _____

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022

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

cblack@co.gloucester.nj.us
SIGNATURE OF TAX ASSESSOR

BOROUGH OF WENONAH
MUNICIPALITY

GLOUCESTER
COUNTY

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
 ACCOUNTS #1 AND #2 *
 AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
N/A		
TOTALS		

(Do not crowd - add additional sheets)

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

**POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH		
GRANTS RECEIVABLE	12,500.00	
DUE FROM/TO CURRENT FUND	46,788.11	
ENCUMBRANCES PAYABLE		7,427.89
APPROPRIATED RESERVES		19,034.38
UNAPPROPRIATED RESERVES		32,825.84
TOTALS	59,288.11	59,288.11

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	2,330.01	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		2,330.01
FUND TOTALS	2,330.01	2,330.01
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
Investments	384,208.23	
Reserve for LOSAP		384,208.23
FUND TOTALS	384,208.23	384,208.23

**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	97,028.60	
Due to Current Fund		21.02
Payroll Deductions Payable		16,802.62
Due to State - Marriage Licenses		-
Developers Escrow		32,592.79
Unemployment Compensation Trust		21,393.20
POAA		110.00
COAH Trust Fund		27,064.17
TTL Redemption		44.80
OTHER TRUST FUNDS PAGE TOTAL	97,028.60	97,028.60

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
 (Assessment Section Must Be Separately Stated)
 AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	97,028.60	97,028.60
OTHER TRUST FUNDS (continued)		
TOTALS	97,028.60	97,028.60

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
 (Assessment Section Must Be Separately Stated)
 AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	97,028.60	97,028.60
OTHER TRUST FUNDS (continued)		
TOTALS	97,028.60	97,028.60

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2021 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2022</u>
Payroll Deductions Payable	13,944.81	587,014.11	565,156.30	15,802.62
Due to State - Marriage Licenses	100.00	50.00	150.00	-
Developers Escrow	27,807.79	7,000.00	2,215.00	32,592.79
Unemployment Compensation Trust	21,995.77	89.20	691.77	21,393.20
POAA	110.00	-	-	110.00
COAH Trust Fund	20,949.61	6,114.56	-	27,064.17
Tax Sale Premium	-	-	-	-
TTL Redemption	44.80	-	-	44.80
LOSAP	384,208.23	-	-	384,208.23
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PAGE TOTAL	\$ 469,161.01	\$ 600,267.87	\$ 588,213.07	\$ 481,215.81

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Purpose	Amount Dec. 31, 2021 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2022
PREVIOUS PAGE TOTAL	469,161.01	600,267.87	588,213.07	481,215.81
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PAGE TOTAL	\$ 469,161.01	\$ 600,267.87	\$ 588,213.07	\$ 481,215.81

Sheet 6b TOTAL

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS				Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
None							
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

*Show as red figure

**POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	2,952,663.95	-
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		2,025,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		912,397.71
UNFUNDED		-
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		15,266.24
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		-
	2,952,663.95	2,952,663.95

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	100.00	3,426,401.26	726,783.63	2,699,717.63
Grant Fund				-
Trust - Animal Control	-	2,330.01	-	2,330.01
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	5,384.04	96,742.15	5,097.59	97,028.60
Trust - Arts and Culture				-
General Capital	-	221,413.95	-	221,413.95
				-
UTILITIES:				
Water/Sewer Operating	313.20	679,236.83	24,838.92	654,710.91
Water/Sewer Capital	-	1,789,899.12	-	1,789,899.12
				-
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Total	5,797.24	6,216,023.12	756,720.14	5,465,100.22

* Include Deposits in Transit
 ** Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2022.
 I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2022.

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

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

Signature: scharler@comcast.net Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"	
OceanFirst Bank	
Current Fund/General Capital/Animal Control/Payroll Trust - Sweep	3,665,661.39
Trust - Other Fund	32,723.40
Tax Premium	-
COAH Trust Fund	27,064.17
TTL Redemption	45.21
Unemployment Trust Fund	21,393.20
Water & Sewer Utility Operating/Capital - Sweep	2,469,135.75
PAGE TOTAL	6,216,023.12

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	6,216,023.12
TOTAL PAGE	6,216,023.12

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

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
Clean Communities Grant		6,197.06	6,197.06			-
Municipal Alliance for Drug and Alcohol Abuse	13,500.00	2,000.00	3,000.00			12,500.00
State Recycling Program		2,427.89	2,427.89			-
Federal American Rescue Plan		31,763.42	31,763.42			-
JIF - Safety Program		1,500.00	1,500.00			-
JIF - Cyber Risk Management Program		1,500.00	1,500.00			-
JIF - Wellness Program		750.00	750.00			-
JIF - Safety Incentive Program		2,500.00	2,500.00			-
Sustainable Jersey Small Grants Program	2,500.00		2,500.00			-
Donation - Wenonah Park Tree Replanting		5,000.00	5,000.00			-
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PAGE TOTALS	16,000.00	53,668.37	57,138.37	-	-	12,500.00

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	16,000.00	53,638.37	57,138.37	-	-	12,500.00
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PAGE TOTALS	16,000.00	53,638.37	57,138.37	-	-	12,500.00

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2022	Transferred from 2022		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Clean Communities Grant			5,197.06	5,080.00			117.06
Municipal Alliance for Drug and Alcohol Abuse	17,165.02	2,500.00		3,753.00			15,932.02
State Recycling Program	3,278.22	2,427.89		5,706.11			-
JIF - Safety Program		1,500.00		1,500.00			-
JIF - Cyber Risk Management Program		750.00		750.00			-
JIF - Wellness Program		1,500.00		1,500.00			-
JIF - Safety Incentive Program			2,500.00	1,798.97			701.03
Drunk Driving Enforcement Program	454.40						454.40
Body Armor Fund	1,804.63						1,804.63
Sustainable Jersey Small Grants program	25.24						25.24
Donation - Wernoh Park Tree Replanting			5,000.00	5,000.00			-
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PAGE TOTALS	22,747.51	8,677.89	13,697.06	26,088.08	-	-	19,034.38

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	0.52
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	3,141,596.00
Levy Calendar Year 2022	xxxxxxxxxx	
Paid	3,141,596.00	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	0.52	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxxx
	3,141,596.52	3,141,596.52

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX
(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,313,345.78
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	238,358.08
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	2,901,619.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	3,002,510.52	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,212,454.26	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	238,358.08	XXXXXXXXXX
# Must include unpaid requisitions.	4,453,322.86	4,453,322.86

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	-
Due County for Added and Omitted Taxes	xxxxxxxxxx	1,201.35
2022 Levy:	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	1,408,952.02
County Library	xxxxxxxxxx	-
County Health	xxxxxxxxxx	-
County Open Space Preservation	xxxxxxxxxx	83,462.54
Due County for Added and Omitted Taxes	xxxxxxxxxx	2,856.51
Paid	1,493,605.91	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due County for Added and Omitted Taxes	2,856.51	xxxxxxxxxx
	1,496,462.42	1,496,462.42

SPECIAL DISTRICT TAXES

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

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	414,000.00	414,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services	-		-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	467,849.31	526,060.59	58,211.28
Added by N.J.S.A. 40A:4-87 (List on 17a)	13,697.06	13,697.06	-
			-
			-
Total Miscellaneous Revenue Anticipated	481,546.37	539,757.65	58,211.28
Receipts from Delinquent Taxes	75,000.00	75,953.21	953.21
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	1,470,948.02	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax	-	xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	78,353.19	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	1,549,301.21	1,752,625.66	203,324.45
	2,519,847.58	2,782,336.52	262,488.94

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of item 10 or 14 on Sheet 22)	xxxxxxxx	9,009,722.69
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	3,141,596.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	2,901,619.00	xxxxxxxx
County Taxes	1,492,404.56	xxxxxxxx
Due County for Added and Omitted Taxes	2,856.51	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	281,379.04
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	1,752,625.66	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.	9,291,101.73	9,291,101.73

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
Clean Communities Grant	6,197.06	6,197.06	-
JIF Safety Incentive Program	2,500.00	2,500.00	-
Donation - Wenonah Park Tree Replanting	5,000.00	5,000.00	-
		-	-
		-	-
		-	-
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		-	-
		-	-
PAGE TOTALS	13,697.06	13,697.06	-

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: _____ scharler@comcast.net
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	13,697.06	13,697.06	-
		-	-
		-	-
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		-	-
TOTALS	13,697.06	13,697.06	-

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted	2,506,150.52
2022 Budget - Added by N.J.S.A. 40A:4-87	13,697.06
Appropriated for 2022 (Budget Statement Item 9)	2,519,847.58
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)	-
Total General Appropriations (Budget Statement Item 9)	2,519,847.58
Add: Overexpenditures (see footnote)	-
Total Appropriations and Overexpenditures	2,519,847.58
Deduct Expenditures:	
Paid or Charged (Budget Statement Item (L))	2,126,397.67
Paid or Charged - Reserve for Uncollected Taxes	281,379.04
Reserved	112,070.87
Total Expenditures	2,519,847.58
Unexpended Balances Canceled (see footnote)	-

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	58,211.28
Delinquent Tax Collections	xxxxxxxx	953.21
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	203,324.45
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxx	24,698.21
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxx	133,190.77
Prior Years Interfunds Returned in 2022	xxxxxxxx	114.60
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2022	238,358.08	xxxxxxxx
Balance - December 31, 2022	xxxxxxxx	238,358.08
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxx
Prior Year Senior Citizens Deduction Disallowed	750.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	419,742.52	xxxxxxxx
	658,850.60	658,850.60

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	959,179.67
2.	xxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxx	419,742.52
4. Amount Appropriated in the 2022 Budget - Cash	414,000.00	xxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	964,922.19	xxxxxxxx
	1,378,922.19	1,378,922.19

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

Cash		2,699,717.63
Investments		
Sub Total		2,699,717.63
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,070,715.29
Cash Surplus		629,002.34
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	335,919.85	
Cash Deficit #		
Total Other Assets		335,919.85
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		964,922.19

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

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2022 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	or		\$ <u>9,087,005.42</u>
		(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.			\$ <u>17,364.83</u>
5a. Subtotal 2022 Levy		\$ <u>9,104,370.25</u>	
5b. Reductions Due to Tax Appeals**		\$ _____	
5c. Total 2022 Tax Levy			\$ <u>9,104,370.25</u>
6. Transferred to Tax Title Liens			\$ -
7. Transferred to Foreclosed Property			\$ -
8. Remitted, Abated or Canceled			\$ <u>6,270.32</u>
9. Discount Allowed			\$ -
10. Collected in Cash: In 2021		\$ <u>65,603.61</u>	
In 2022*		\$ <u>8,825,557.82</u>	
Homestead Benefit Credit		\$ <u>100,311.26</u>	
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed		\$ <u>18,250.00</u>	
Total To Line 14		\$ <u>9,009,722.69</u>	
11. Total Credits			\$ <u>9,015,993.01</u>
12. Amount Outstanding December 31, 2022			\$ <u>88,377.24</u>
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is		<u>98.96%</u>	

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>9,009,722.69</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ -
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>9,009,722.69</u>

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)	\$ <u>9,009,722.69</u>
LESS: Proceeds from Accelerated Tax Sale	<u>-</u>
Net Cash Collected	\$ <u>9,009,722.69</u>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ <u>9,104,370.25</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.96%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ <u>9,009,722.69</u>
LESS: Proceeds from Tax Levy Sale (excluding premium)	<u>-</u>
Net Cash Collected	\$ <u>9,009,722.69</u>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ <u>9,104,370.25</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.96%</u>

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

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	-	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	536.25
2. Senior Citizens Deductions Per Tax Billings	2,500.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	15,750.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	-	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	750.00
9. Received in Cash from State	xxxxxxxx	17,750.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	-
Due To State of New Jersey	786.25	xxxxxxxx
	19,036.25	19,036.25

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

Line 2	2,500.00
Line 3	15,750.00
Line 4	-
Sub - Total	18,250.00
Less: Line 7	-
To Item 10, Sheet 22	18,250.00

**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	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	-
		-
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)	-	XXXXXXXXXX
	-	XXXXXXXXXX
	-	-
Balance - December 31, 2022	-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
	-	-

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

kjaworski@woolwichtwp.org
Signature of Tax Collector

T-8170
License #

1/9/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		75,203.21	xxxxxxxxxx
A. Taxes	75,203.21	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	-	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes		xxxxxxxxxx	-
B. Tax Title Liens		xxxxxxxxxx	-
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes		xxxxxxxxxx	-
B. Tax Title Liens		xxxxxxxxxx	-
4. Added Taxes		750.00	xxxxxxxxxx
5. Added Tax Title Liens		-	xxxxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		xxxxxxxxxx	-
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxxx	(1) -
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxxx	75,953.21
8. Totals		75,953.21	75,953.21
9. Balance Brought Down		75,953.21	xxxxxxxxxx
10. Collected:		xxxxxxxxxx	75,953.21
A. Taxes	75,953.21	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	-	xxxxxxxxxx	xxxxxxxxxx
11. Interest and Costs - 2022 Tax Sale		-	xxxxxxxxxx
12. 2022 Taxes Transferred to Liens		-	xxxxxxxxxx
13. 2022 Taxes		88,377.24	xxxxxxxxxx
14. Balance - December 31, 2022		xxxxxxxxxx	88,377.24
A. Taxes	88,377.24	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	-	xxxxxxxxxx	xxxxxxxxxx
15. Totals		164,330.45	164,330.45

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **100.00%**

17. Item No.14 multiplied by percentage shown above is **88,377.24** and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	162,500.00	xxxxxxxxxx
2. Foreclosed or Deeded in 2022	xxxxxxxxxx	xxxxxxxxxx
3. Tax Title Liens	-	xxxxxxxxxx
4. Taxes Receivable	-	xxxxxxxxxx
5A.		xxxxxxxxxx
5B.	xxxxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxxxx	-
8. Sales	xxxxxxxxxx	xxxxxxxxxx
9. Cash *	xxxxxxxxxx	-
10. Contract	xxxxxxxxxx	-
11. Mortgage	xxxxxxxxxx	-
12. Loss on Sales	xxxxxxxxxx	-
13. Gain on Sales	-	xxxxxxxxxx
14. Balance - December 31, 2022	xxxxxxxxxx	162,500.00
	162,500.00	162,500.00

CONTRACT SALES

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

MORTGAGE SALES

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

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>	<u>Amount Dec. 31, 2021 per Audit Report</u>	<u>Amount in 2022 Budget</u>	<u>Amount Resulting from 2022</u>	<u>Balance as at Dec. 31, 2022</u>
Emergency Authorization - Municipal*	\$ -	\$ -	\$ -	\$ -
Emergency Authorization - Schools	\$ -	\$ -	\$ -	\$ -
Overexpenditure of Appropriations	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ -	\$ -

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	None	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2022</u>
1. None			\$ _____	_____
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 Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Cancelled By Resolution	
10/28/2021	Tropical Storm IDA - Response & Recovery	600,000.00	120,000.00	600,000.00	83,980.00	180,100.15	335,919.85
	Note: Resolution to Cancel Approved prior to 2022 Budget Adoption - Reducing 1/5 amount to \$83,980						
	Totals	600,000.00	120,000.00	600,000.00	83,980.00	180,100.15	335,919.85

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 _____ scharfer@comcast.net
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**

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN		Balance Dec. 31, 2022	
					By 2022 Budget	2022 Canceled By Resolution		
	None						-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
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

 scharler@comcast.net
 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	2,170,000.00	
Issued	xxxxxxxx	-	
Paid	145,000.00	xxxxxxxx	
Outstanding - December 31, 2022	2,025,000.00	xxxxxxxx	
	2,170,000.00	2,170,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 145,000.00
2023 Interest on Bonds*			\$ 58,975.00
ASSESSMENT SERIAL 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)			\$ 58,975.00

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
Total	-	-		

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	-	
Issued	xxxxxxxx		
Paid	-	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -
LOAN			
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
None				
Total	-	-		

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	-	
Issued	xxxxxxxx		
Paid	-	xxxxxxxx	
Refunded	-		
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -
LOAN			
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
None				
Total	-	-		

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	-	
Issued	xxxxxxxx		
Paid	-	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -
LOAN			
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
None				
Total	-	-		

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	-	
Paid	-	xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Term Bonds		\$	0
2023 Interest on Bonds		\$	-
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx	-	
Issued	xxxxxxxx		
Paid	-	xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Interest on Bonds		\$	-
2023 Bond Maturities - Term Bonds			\$ -
Total "Interest on Bonds - Type I School Debt Service" ("Items)			\$ -

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
None				
Total	-	-		

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2022	2023 Interest Requirement
1. Emergency Notes	\$ -	\$ -
2. Special Emergency Notes	\$ -	\$ -
3. Tax Anticipation Notes	\$ -	\$ -
4. Interest on Unpaid State & County Taxes	\$ -	\$ -
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue**	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
None								
Page Totals								

*Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 Memo: Type 1 School Notes should be separately listed and totaled.
 **"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.
 *** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

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		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS								
	-		-			-	-	

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 Memo: Type 1 School Notes should be separately listed and totaled.
 *"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written in part 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. (Do not crowd - add additional sheets)

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		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	-		-			-	-	

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 Memo: Type 1 School Notes should be separately listed and totaled.
 *"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.
 ** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.
 (Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1. None								
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".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Principal	For Interest/Fees
1. None			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Cancelled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
2016 Roadway Improvements	33.59			(33.59)			-	
Purchase of a Rear End Loader Trash Truck	2,237.55			(2,237.55)			-	
S. Marion Ave. - Paving	20,313.49			(20,313.49)			-	
W. Cherry St. - Paving	6,783.93			(6,328.93)	455.00		-	
E. Poplar St. - Road Improvements	140,875.00			32,000.00	159,875.01		-	12,999.99
Monroe Ave. - Road Improvements	70,875.00			23,000.00	88,670.01		-	5,204.99
Mohawk Drive - Road Improvements	35,875.00			30,913.56	66,788.56		-	
Lenape Trail Road Improvements	340,375.00		265,000.00	145,000.00	650,139.52		-	100,235.48
N. Clinton Ave. - Road Improvements	378,368.50		265,000.00	(200,000.00)	24,411.25		-	418,857.25
N. Jefferson Ave. Road Improvements			375,000.00				-	375,000.00
Page Total	997,737.06	-	905,000.00	-	990,399.35	-	912,597.71	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	997,737.06	-	905,000.00	-	990,339.95	-	912,397.71	-
PAGE TOTALS	997,737.06	-	905,000.00	-	990,339.95	-	912,397.71	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	997,737.06	-	905,000.00	-	990,339.35	-	912,397.71	-
PAGE TOTALS	997,737.06	-	905,000.00	-	990,339.35	-	912,397.71	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Cancelled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	997,737.06	-	905,000.00	-	990,339.35	-	912,997.71	-
GRAND TOTALS	997,737.06	-	905,000.00	-	990,339.35	-	912,997.71	-

Please do not believe each item of "Improvement" which represents a funding or refunding of an emergency authorization.

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
None				
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	-
Premium on Sale of Bonds	xxxxxxxx	-
Funded Improvement Authorizations Canceled	xxxxxxxx	-
Appropriated to Finance Improvement Authorizations	-	xxxxxxxx
Appropriated to 2022 Budget Revenue	-	xxxxxxxx
Balance - December 31, 2022	-	xxxxxxxx
	-	-

MUNICIPALITIES ONLY

IMPORTANT !!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for Year 2022 was	\$	<u>9,104,370.25</u>
2. Amount of Item 1 Collected in 2022 (*)	\$	<u>9,009,722.69</u>
3. Seventy (70) percent of Item 1	\$	<u>6,373,059.18</u>

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2022?

Answer YES or NO Yes

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2022?

Answer YES or NO Yes If answer is "NO" give details

NOTE: If answer to item B1 is YES, then item B2 must be answered

C. Does the appropriation required to be included in the Calendar Year 2023 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO No

D.

1. Cash Deficit 2021	\$	<u>-</u>
2. 4% of 2021 Tax Levy for all purposes:		
Levy --	\$	<u>-</u>
3. Cash Deficit 2022	\$	<u>-</u>
4. 4% of 2022 Tax Levy for all purposes:		
Levy --	\$	<u>-</u>

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$	<u>-</u>	\$	<u>-</u>
2. County Taxes	\$	<u>-</u>	\$	<u>2,856.51</u>
3. Amounts due Special Districts	\$	<u>-</u>	\$	<u>-</u>
4. Amount due School Districts for School Tax	\$	<u>-</u>	\$	<u>1,212,454.78</u>

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.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING
TRIAL BALANCE - WATER/SEWER UTILITY FUND
AS AT DECEMBER 31, 2022
Operating and Capital Sections
(Separately Stated)**

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

Title of Account	Debit	Credit
Cash	654,710.91	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	17,377.59	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		54,159.29
Encumbrances Payable		10,521.73
Accrued Interest on Bonds and Notes		27,320.31
Due to -		
Prepaid Rents		1,784.78
Subtotal - Cash Liabilities		93,786.11 "C"
Reserve for Consumer Accounts and Lien Receivable		17,377.59
Fund Balance		560,924.80
Total	672,088.50	672,088.50

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital
Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER/SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
Operating and Capital Sections
(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	950,300.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	950,300.00
CASH	1,789,899.12	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	5,126,263.25	
AUTHORIZED AND UNCOMPLETED	5,717,636.45	
PAGE TOTALS	13,584,098.82	950,300.00

(Do not crowd - add additional sheets)

**ANALYSIS OF WATER/SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021		RECEIPTS				Disbursements	Balance Dec. 31, 2022
	Assessments and Liens	Operating Budget	Assessments and Liens	Operating Budget	Assessments and Liens	Operating Budget		
Assessment Serial Bond Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
None								
Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx

*Show as red figure

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	140,000.00	140,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	835,000.00	1,034,289.47	199,289.47
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	975,000.00	1,174,289.47	199,289.47
Deficit (General Budget) **			-
	975,000.00	1,174,289.47	199,289.47

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxx
Adopted Budget	975,000.00
Added by N.J.S.A. 40A:4-87	-
Emergency	-
Total Appropriations	975,000.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	975,000.00
Deduct Expenditures:	
Paid or Charged	920,628.21
Reserved	54,159.29
Surplus (General Budget)**	-
Total Expenditures	974,787.50
Unexpended Balance Canceled (See Footnote)	212.50

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION
WATER/SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,174,289.47	
Miscellaneous Revenue Not Anticipated	21,633.27	
2021 Appropriation Reserves Canceled in 2022	81,385.21	
Total Revenue Realized		1,277,307.95
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	920,628.21	
Reserved	54,159.29	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	974,787.50	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		974,787.50
Excess		302,520.45
Budget Appropriation - Surplus (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	302,520.45	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2021 Appropriation Reserves Canceled in 2022	81,385.21	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'	-	
* Excess (Revenue Realized)		81,385.21

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

RESULTS OF 2022 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	199,289.47
Unexpended Balances of Appropriations	xxxxxxxxx	212.50
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	21,633.27
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	81,385.21
Deficit in Anticipated Revenues	-	xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	302,520.45	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	302,520.45	302,520.45

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	398,404.35
Excess in Results of 2022 Operations	xxxxxxxxx	302,520.45
Amount Appropriated in the 2022 Budget - Cash	140,000.00	xxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	560,924.80	xxxxxxxxx
	700,924.80	700,924.80

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

Cash		654,710.91
Investments		-
Interfund Accounts Receivable		-
Subtotal		654,710.91
Deduct Cash Liabilities Marked with "C" on Trial Balance		93,786.11
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		560,924.80
Other Assets Pledged to Surplus:*		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		560,924.80

*In the case of a "Deficit in Operating Surplus Cash",
"Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$ <u>25,321.58</u>
Increased by:		
Rents Levied		\$ <u>1,026,345.48</u>
Decreased by:		
Collections	\$ <u>1,033,090.88</u>	
Overpayments applied	\$ <u>1,198.59</u>	
Transfer to Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>1,034,289.47</u>
Balance December 31, 2022		\$ <u><u>17,377.59</u></u>

SCHEDULE OF WATER/SEWER UTILITY LIENS

Balance December 31, 2021		\$ <u>-</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>-</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Decreased by:		
Collections	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Balance December 31, 2022		\$ <u><u>-</u></u>

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

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	None	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of 2022</u>
1. None			\$ _____	
2. _____			\$ _____	
3. _____			\$ _____	
4. _____			\$ _____	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022	
					By 2022 Budget	Canceled By Resolution		
	None							
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

scharier@comcast.net
Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
WATER/SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	-	
Issued	xxxxxxxx	-	
Paid	-	xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$ -
2023 Interest on Bonds			\$ -
WATER/SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx	5,220,000.00	
Issued	xxxxxxxx	-	
Paid	210,000.00	xxxxxxxx	
Outstanding - December 31, 2022	5,010,000.00	xxxxxxxx	
	5,220,000.00	5,220,000.00	
2023 Bond Maturities - Capital Bonds			\$ 220,000.00
2023 Interest on Bonds			\$ 131,137.50

INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$ 131,137.50	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 27,320.31	
Subtotal	\$ 103,817.19	
Add: Interest to be Accrued as of 12/31/2023	\$ 25,486.98	
Required Appropriation 2023		\$ 129,304.17

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	-	
Issued	xxxxxxxx		
Paid	-	xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans		\$ -	
WATER/SEWER UTILITY LOAN			
Outstanding - January 1, 2022	xxxxxxxx	-	
Issued	xxxxxxxx	-	
Paid	-	xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans		\$ -	

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

LIST OF LOANS ISSUED DURING 2022				
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
None				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	

2023 Loan Maturities		\$	-
2023 Interest on Loans		\$	-

WATER/SEWER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	

2023 Loan Maturities		\$	-
2023 Interest on Loans		\$	-

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
None				

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

1. None	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		Interest Computed to (Insert Date)
							For Principal	For Interest	
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL									

Important: If there is more than one utility in the municipality, identify each note.
Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
* See Sheet 33 for clarifications of "Original Date of Issue".
All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted.
** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

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

1. Note	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		Interest Computed to (Insert Date)
							For Principal	For Interest	
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL							-	-	

INTEREST ON NOTES - WATER/SEWER 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	\$ -

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:2-5(f) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
* See Sheet 33 for clarifications of "Original Date of Issue".
All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted.
** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER/SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Principal	For Interest/Fees
None			
Total			

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations	Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded				Funded	Unfunded
PREVIOUS PAGE TOTALS	2,477,913.72	950,300.00	-	843,183.37	-	1,672,579.86	912,450.49
PAGE TOTALS	2,477,913.72	950,300.00	-	843,183.37	-	1,672,579.86	912,450.49

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations	Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded				Funded	Unfunded
PREVIOUS PAGE TOTALS	2,477,913.72	950,300.00	-	843,183.37	-	1,672,579.86	912,450.49
PAGE TOTALS	2,477,913.72	950,300.00	-	843,183.37	-	1,672,579.86	912,450.49

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations	Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded				Funded	Unfunded
PREVIOUS PAGE TOTALS	2,477,913.72	950,300.00	-	843,183.37	-	1,672,579.86	912,450.48
TOTALS	2,477,913.72	950,300.00	-	843,183.37	-	1,672,579.86	912,450.48

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

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	17,504.25
Received from 2022 Budget Appropriation	XXXXXXXXXX	-
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	17,504.25	XXXXXXXXXX
	17,504.25	17,504.25

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER/SEWER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
None				
	-	-	-	-

WATER/SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	-
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	-	xxxxxxxx
	-	-