

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022  
(UNAUDITED)

POPULATION LAST CENSUS 45,115  
NET VALUATION TAXABLE 2022 4,238,757,118  
MUNICODE 1518

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2023  
MUNICIPALITIES - FEBRUARY 10, 2023

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

TOWNSHIP of MANCHESTER, County of OCEAN

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 dlapp@manchestertwp.com  
Title CFO/DIRECTOR OF FINANCE

(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, DIANE LAPP, am the Chief Financial  
Officer, License # n-0488, of the TOWNSHIP of  
MANCHESTER, County of OCEAN 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 DIANE LAPP  
Title CFO/DIRECTOR OF FINANCE  
Address 1 COLONIAL DRIVE  
Phone Number 732-657-811  
Fax Number 732-657-1853

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Certified by me

this  day , 2023

NO ENTRY

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

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

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

## CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding 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:

TOWNSHIP OF MANCHESTER

**Chief Financial Officer:**

DIANE LAPP

**Signature:**

Diane Lapp

**Certificate #:**

N-0488

Date:

3/24/2023

## CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) \_\_\_\_\_  
\_\_\_\_\_ of the criteria above and therefore does not qualify for local  
examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:

TOWNSHIP OF MANCHESTER

**Chief Financial Officer:**

**Signature:**

**Certificate #:**

Date:

21-6000823

Fed I.D. #

TOWNSHIP OF MANCHESTER

Municipality

OCEAN

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>3,208,999.37</u>	\$ <u></u>	\$ <u></u>

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

<input checked="" type="checkbox"/>	Single Audit
<input type="checkbox"/>	Program Specific Audit
<input type="checkbox"/>	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.

dlapp@manchestertwp.com

Signature of Chief Financial Officer

3/24/2022

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 TOWNSHIP of MANCHESTER, County of OCEAN 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 \$ 4,264,055,600.00

<u>mlynch@manchestertwp.com</u>
SIGNATURE OF TAX ASSESSOR
<u>TOWNSHIP OF MANCHESTER</u>
MUNICIPALITY
<u>OCEAN</u>
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

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

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

Title of Account		Debit	Credit
CASH		10,529,398.77	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		286,674.15	-
Change Fund		1,025.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	506.51		
CURRENT	843,803.34		
SUBTOTAL		844,309.85	
TAX TITLE LIENS RECEIVABLE		160,348.42	
PROPERTY ACQUIRED FOR TAXES		11,412,300.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
Revenue Accounts Receivable		13,285.41	
DEFERRED CHARGES:			
EMERGENCY		100,000.00	
SPECIAL EMERGENCY (40A:4-55)		115,000.00	
DEFICIT		-	
Page Totals:		23,462,341.60	-

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**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	23,462,341.60	-
APPROPRIATION RESERVES		912,810.01
ENCUMBRANCES PAYABLE		590,508.05
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		100,529.82
PREPAID TAXES		737,148.51
Accounts Payable		51,546.25
DUE TO STATE:		
MARRIAGE LICENCE		25.00
DCA TRAINING FEES		11,688.63
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		97,597.40
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		237,082.34
Due to Grant Fund		1,585,626.30
Due To Trust Funds		135,449.06
Reserve for Municipal Relief Fund		159,529.67
Reserve for Revaluation		73,699.25
PAGE TOTAL	23,462,341.60	4,693,240.29

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND (CONT'D)**  
**AS AT DECEMBER 31, 2022**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	23,462,341.60	4,693,240.29
SUBTOTAL	23,462,341.60	4,693,240.29 "C"
Special Emergency Note Payable		115,000.00
RESERVE FOR RECEIVABLES		12,430,243.68
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		6,223,857.63
TOTALS	23,462,341.60	23,462,341.60

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



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

Title of Account	Debit	Credit
Assets		
Cash - Public Assistance Trust Fund	2,739.06	
Cash - Discretionary Fund	94,447.60	
Liabilities and Reserves		
Reserve - Public Assistance		2,739.06
Reserve for Discretionary Fund		94,447.60
TOTALS	97,186.66	97,186.66

**(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	816,089.51	
DUE FROM/TO CURRENT FUND	1,585,626.30	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		2,346,388.41
UNAPPROPRIATED RESERVES		55,327.40
TOTALS	2,401,715.81	2,401,715.81

(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	47,999.76	
DUE TO -		
DUE TO STATE OF NJ		61.80
RESERVE FOR ANIMAL CONTROL TRUST FUND		27,920.56
PREPAID REVENUE 3 YR LICENSES		20,017.40
FUND TOTALS	47,999.76	47,999.76
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,255,008.25	
RESERVE FOR OPEN SPACE TRUST FUND		1,255,008.25
FUND TOTALS	1,255,008.25	1,255,008.25
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 -		
CDBG RECEIVABLE	32,000.00	
CDBG RESERVES		32,000.00
FUND TOTALS	32,000.00	32,000.00
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	3,509,205.75	
DUE FROM CURRENT FUND	135,449.06	
OTHER TRUST FUND RESERVES		3,644,654.81
OTHER TRUST FUNDS PAGE TOTAL	3,644,654.81	3,644,654.81

(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	3,644,654.81	3,644,654.81
OTHER TRUST FUNDS (continued)		
TOTALS	3,644,654.81	3,644,654.81

**(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	3,644,654.81	3,644,654.81
OTHER TRUST FUNDS (continued)		
TOTALS	3,644,654.81	3,644,654.81

(Do not crowd - add additional sheets)

## SCHEDULE OF TRUST FUND RESERVES

[illegible]





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:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

\*Show as red figure

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

**AS AT DECEMBER 31, 2022**

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	281,761.55	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	281,761.55
CASH	4,452,843.59	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	17,829,612.81	
UNFUNDED	4,481,315.55	
DUE TO -		
PAGE TOTALS	27,045,533.50	281,761.55

**(Do not crowd - add additional sheets)**

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

**AS AT DECEMBER 31, 2022**

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	27,045,533.50	281,761.55
BOND ANTICIPATION NOTES PAYABLE		4,199,554.00
GENERAL SERIAL BONDS		17,555,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		274,612.81
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		3,081,309.11
UNFUNDED		8,426.00
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		414,909.79
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		1,229,960.24
	27,045,533.50	27,045,533.50

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	34,639.28	11,066,085.67	571,326.18	10,529,398.77
Grant Fund				-
Trust - Animal Control		48,055.56	55.80	47,999.76
Trust - Assessment				-
Trust - Municipal Open Space		1,255,008.25		1,255,008.25
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	50.06	3,535,008.59	25,852.90	3,509,205.75
Trust - Arts and Culture				-
General Capital	254,888.00	4,204,616.37	6,660.78	4,452,843.59
PD,UNEMP,redemp,rec,ah,md,lakehu				-
<u>UTILITIES:</u>				
Water East Operating	78,520.61	861,010.87	17,363.72	922,167.76
Water East Capital		1,706,889.29	55,190.13	1,651,699.16
Sewer East Operating	82,254.06	4,831,616.09	5,333.60	4,908,536.55
Sewer East Capital		2,923,637.61		2,923,637.61
Water West Operating	41,389.10	1,913,351.65	6,199.54	1,948,541.21
Water West Capital		102,570.26		102,570.26
Sewer West Operating	34,625.61	246,607.20	2,598.51	278,634.30
Sewer West Capital		5,043.13		5,043.13
PATF #1		2,756.79		2,756.79
Public Assistance Discretionary		94,522.11	74.51	94,447.60
Utility Escows		314,362.59	4,800.55	309,562.04
				-
				-
				-
				-
				-
				-
Total	526,366.72	33,111,142.03	695,456.22	32,942,052.53

\* 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: Diane Lapp

Title: CFO/Director of Finance

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK NA:	
CURRENT FUND	11,066,085.67
ANIMAL CONTROL TRUST	48,055.56
OPEN SPACE TRUST XXX	1,255,008.25
AFFORDABLE HOUSING TRUST XXX	326,045.86
DRUG ENFORCEMENT TRUST XXX	42,911.91
MANCHESTER DAY TRUST XXX	55,555.33
MANCHESTER-LAKEHURST BOI XXX	24,957.20
MUNICIPAL ALLIANCE TRUST XXX	18,589.93
NJ STATE UNEMPLOYMENT TRUST XXX	295,585.48
PAYROLL FUND	
PUBLIC ASSISTANCE TRUST I	2,756.79
PUBLIC ASSISTANCE DISCRETIONARY TRUST	94,522.11
PUBLIC DEFENDER TRUST XXX	2,498.07
TAX REDEMPTION TRUST XXX	1,133,706.96
RECREATION TRUST XXX	19,001.10
RESERVE FOR ACCUMULATED ABSENCES TRUST XXX	25,002.74
RESERVE FOR SNOW TRUST XXX	20,002.19
DEVELOPERS (SPECIAL) ESCROW XXX	1,571,151.82
UTILITY ESCROW	314,362.59
WATER OPERATING EAST	861,010.87
WATER CAPITAL EAST XXX	1,706,889.29
SEWER OPERATING EAST	4,831,616.09
SEWER CAPITAL EAST	2,595,749.15
WATER OPERATING WEST	1,913,351.65
WATER CAPITAL WEST	102,570.26
SEWER OPERATING WEST	246,607.20
SEWER CAPITAL WEST	5,043.13
GENERAL CAPITAL	4,204,616.37
SEWER CAPITAL EAST INVESTMENT	327,888.46
-	
PAGE TOTAL	33,111,142.03

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"**

[illegible]

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

Sheet 10

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
NJ DOT - Schoolhouse Road	323,600.00		311,166.18			12,433.82
NJ DOT - Schoolhouse Road	347,236.89					347,236.89
NJ DOT - Schoolhouse Road Phase IV		315,000.00				315,000.00
NJ DOT Lake Road		140,633.87	140,633.87			-
Bulletproof Vest Program	188.66		188.66			-
Bulletproof Vest Program - USDOT	5,954.91		5,954.91			-
Clean Communities Grant		112,263.90	112,263.90			-
Senior Outreach Grant		4,000.00	4,000.00			-
Municipal Drug Alliance	13,456.80					13,456.80
Senior Outreach - IIIB		28,000.00	28,000.00			-
BVP - Federal						-
Body Camera Grant		154,888.00	154,888.00			-
ARP 2022 Water and Sewer Infrastructure		788,211.60	788,211.60			-
						-
Sustained Enforcement Grant	20,955.00		20,955.00			-
Ocean County CARES Act	51,195.96		51,195.96			-
Senior Outreach Grant		137,500.00	137,500.00			-
Local Recreation Grant		80,000.00				80,000.00
Drunk Driving Enforcemend Fund		10,608.33	10,608.33			-
PAGE TOTALS	762,588.22	1,771,105.70	1,765,566.41	-	-	768,127.51

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	762,588.22	1,771,105.70	1,765,566.41	-	-	768,127.51
Municipal Drug Alliance Grant		13,962.00				13,962.00
Federal Opiod Settlement Grant		43,909.58	43,909.58			-
FM Global Fire Prevention Grant		2,798.00	2,798.00			-
CY 2022 ARP Firefighter's Grant		34,000.00				34,000.00
Bullet Proof Vest Partnership - 2022		3,969.56	3,969.56			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	762,588.22	1,869,744.84	1,816,243.55	-	-	816,089.51



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	762,588.22	1,869,744.84	1,816,243.55	-	-	816,089.51
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	762,588.22	1,869,744.84	1,816,243.55	-	-	816,089.51

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Senior Outreach 2020	124,312.98						124,312.98
Drunk Driving Enforcement Fund	15,958.49	10,608.33		9,910.55			16,656.27
Driving While Intoxicated Grant	3,120.00						3,120.00
New Jersey Department of Transportation:							-
Schoolhouse Road	22,091.41			5,161.06			16,930.35
Schoolhouse Road	294,953.62			48,017.41			246,936.21
Schoolhouse Road Phase IV		315,000.00		289,764.21			25,235.79
Lake Road	38,008.48	140,633.87					178,642.35
Drive Sober or Get Pulled Over	10,050.00						10,050.00
							-
Distracted Driving Grant	2,310.00						2,310.00
Senior Outreach CARES III B	26,268.00	28,000.00		24,966.14			29,301.86
Senior Outreach CARES III E	12,996.00						12,996.00
Municipal Alliance Grant - 2020	13,476.13						13,476.13
Senior Outreach	28,000.00						28,000.00
Senior Outreach - Local Share	57,319.88						57,319.88
Municipal Alliance Grant - 2021	13,962.00						13,962.00
Municipal Alliance Grant - Local Match	3,491.00						3,491.00
							-
PAGE TOTALS	666,317.99	494,242.20	-	377,819.37	-	-	782,740.82

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Sheet  
11.1

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	666,317.99	494,242.20	-	377,819.37	-	-	782,740.82
ARP Infrastructure	1,195,912.77			601,164.85			594,747.92
Substained Enforcement Grant	16,335.00						16,335.00
American Rescue Plan	296,054.68			237,038.16			59,016.52
COPS in Shops	7,530.00						7,530.00
Senior Outreach 2022		137,500.00		61,979.72			75,520.28
Senior Outreach - Local Share		440,000.00		440,000.00			-
Local Recreation Grant 2021		80,000.00					80,000.00
ARP 2022 Water and Sewer Infrastructure		788,211.60		164,827.72			623,383.88
Senior Outreach		4,000.00					4,000.00
Body Camera Grant		154,888.00		154,888.00			-
Municipal Alliance Grant - 2022			13,962.00	5,518.18			8,443.82
Federal Opiod Settlement Grant			43,909.58				43,909.58
FM Global Fire Prevention Grant			2,798.00				2,798.00
CY 2022 ARP Firefighter's Grant			34,000.00				34,000.00
Bullet Proof Vest Partnership - 2022			3,969.56				3,969.56
Clean Communities Grant			112,263.90	105,763.37			6,500.53
Child Passenger Safety Grant	3,492.50						3,492.50
							-
PAGE TOTALS	2,185,642.94	2,098,841.80	210,903.04	2,148,999.37	-	-	2,346,388.41

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,185,642.94	2,098,841.80	210,903.04	2,148,999.37	-	-	2,346,388.41
							-
							-
							-
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	2,185,642.94	2,098,841.80	210,903.04	2,148,999.37	-	-	2,346,388.41

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,185,642.94	2,098,841.80	210,903.04	2,148,999.37	-	-	2,346,388.41
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	2,185,642.94	2,098,841.80	210,903.04	2,148,999.37	-	-	2,346,388.41

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
NJ DOT - Lake Road	140,633.87	140,633.87				-
Senior Outreach	4,000.00	4,000.00		4,000.00		4,000.00
Drunk Driving Enforcement Fund	10,608.33	10,608.33				-
Body Camera Grant	154,888.00	154,888.00				-
Child Passenger Safety Grant				1,140.00		1,140.00
Ocean County CARES Act				6,415.05		6,415.05
Sustained Enforcement Grant				7,515.00		7,515.00
Federal Opiod Settlement Grant				26,778.34		26,778.34
Body Armor Grant				9,479.01		9,479.01
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	310,130.20	310,130.20	-	55,327.40	-	55,327.40

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	0.30
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxxx	51,140,294.00
Levy Calendar Year 2022	xxxxxxxxxxx	
Paid	51,140,294.30	xxxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	-	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	51,140,294.30	51,140,294.30

# 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	
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.	-	-



COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	100,857.48
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	15,399,006.28
County Library	XXXXXXXXXX	1,515,549.54
County Health	XXXXXXXXXX	800,277.02
County Open Space Preservation	XXXXXXXXXX	573,854.57
Due County for Added and Omitted Taxes	XXXXXXXXXX	97,597.40
Paid	18,389,544.89	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	97,597.40	XXXXXXXXXX
	18,487,142.29	18,487,142.29

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	3,675,000.00	3,675,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	15,111,811.80	16,014,263.28	902,451.48
Added by N.J.S.A. 40A:4-87 (List on 17a)	210,903.04	210,903.04	-
			-
			-
Total Miscellaneous Revenue Anticipated	15,322,714.84	16,225,166.32	902,451.48
Receipts from Delinquent Taxes	1,000,000.00	1,274,067.10	274,067.10
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	24,016,562.72	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	24,016,562.72	24,685,639.56	669,076.84
	44,014,277.56	45,859,872.98	1,845,595.42

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	93,318,210.80
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	51,140,294.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	18,288,687.41	xxxxxxxxxx
Due County for Added and Omitted Taxes	97,597.40	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	423,862.00	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,317,869.57
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	24,685,639.56	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*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.	94,636,080.37	94,636,080.37

**STATEMENT OF GENERAL BUDGET REVENUES 2022**  
**(Continued)**

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

Source	Budget	Realized	Excess or Deficit
MUNICIPAL ALLIANCE	13,962.00	13,962.00	-
FEDERAL OPIOD SETTLEMENT	43,909.58	43,909.58	-
FM GLOBAL FIRE PREVENTION	2,798.00	2,798.00	-
CY 2022 ARP FIREFIGHTER	34,000.00	34,000.00	-
BVP	3,969.56	3,969.56	-
CLEAN COMMUNITIES	112,263.90	112,263.90	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	210,903.04	210,903.04	-

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:

## STATEMENT OF GENERAL BUDGET REVENUES 2022

**(Continued)**

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

[illegible]

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:

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		43,803,374.52
2022 Budget - Added by N.J.S.A. 40A:4-87		210,903.04
Appropriated for 2022 (Budget Statement Item 9)		44,014,277.56
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		100,000.00
Total General Appropriations (Budget Statement Item 9)		44,114,277.56
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		44,114,277.56
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	41,849,011.02	
Paid or Charged - Reserve for Uncollected Taxes	1,317,869.57	
Reserved	912,810.01	
Total Expenditures		44,079,690.60
Unexpended Balances Canceled (see footnote)		34,586.96

**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:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	902,451.48
Delinquent Tax Collections	xxxxxxxxxx	274,067.10
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	669,076.84
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxxx	34,586.96
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	688,692.95
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxxxx	924,798.22
Prior Years Interfunds Returned in 2022	xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2022	-	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxxxx
PY Refunds and 5% pilot payments to county	77,296.11	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	3,416,377.44	xxxxxxxxxx
	3,493,673.55	3,493,673.55

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]



**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	97,226.81
Admin Fee-Off Duty	\$4,323.89
ARC PILOT	\$3,195.14
Beckerville PILOT	\$67,075.76
misc disallowaneprepay	\$5,750.00
CONCESSION STAND	\$1,750.00
DMV Inspection Fines	\$100.00
GOVDEALS AUCTION/SALES	\$36,310.00
HIF Dividend	\$8,644.00
Homestead Admin Fee	\$3,158.40
JIF REIMBURSEMENT	\$2,500.00
Jewelry License Fee	\$1,887.35
LAND SALE	\$145,039.00
MANCHESTER PINES PILOT	\$27,844.63
MANCHESTER SR CITIZENS	\$34,391.07
MTBOE SRO 2021	\$40,054.83
MISC	\$3,704.20
REBATES	\$122.23
NOKNOCK STICKERS	\$17.00
outfront billboards	\$6,000.00
JIF REIMBURSEMENT	\$30,597.84
PY INSURANCE REF	\$2,500.00
Losap Return	\$8,171.98
PY REFUND	\$2,477.38
P{Y REFUND CDW	\$12,112.78
Recycle Tonnage Grant	\$30,403.68
Recycling Program - OC	\$41,712.54
SERV Pilots	\$6,471.13
Shared Service Lakehurst BOI	\$26,949.60
SR OUT DON	4,148.00
SCRAP	31,682.92
COPIES	2,330.79
Bank fees	40.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	688,692.95

SURPLUS - CURRENT FUND  
YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	6,482,480.19
2.	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	3,416,377.44
4. Amount Appropriated in the 2022 Budget - Cash	3,675,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2022	6,223,857.63	xxxxxxxxxx
	9,898,857.63	9,898,857.63

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

Cash		10,529,398.77
Investments		1,025.00
Sub Total		10,530,423.77
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,693,240.29
Cash Surplus		5,837,183.48
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	286,674.15	
Deferred Charges #	100,000.00	
Cash Deficit #		
Total Other Assets		386,674.15
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		6,223,857.63

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 (Abstract of Ratables)	\$	93,888,516.32	\$	
2. Amount of Levy - Special District Taxes	\$			
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	500,805.95		
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$			
5a. Subtotal 2022 Levy	\$	94,389,322.27		
5b. Reductions Due to Tax Appeals**	\$			
5c. Total 2022 Tax Levy	\$		\$	94,389,322.27
6. Transferred to Tax Title Liens	\$	32,586.99		
7. Transferred to Foreclosed Property	\$			
8. Remitted, Abated or Canceled	\$	194,721.14		
9. Discount Allowed	\$			
10. Collected in Cash: In 2021	\$	920,922.52		
In 2022*	\$	88,953,534.09		
Homestead Benefit Credit	\$	2,113,004.14		
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$	1,330,750.05		
Total To Line 14	\$	93,318,210.80		
11. Total Credits	\$		\$	93,545,518.93
12. Amount Outstanding December 31, 2022	\$		\$	843,803.34
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is		98.86%		

**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	\$	93,318,210.80
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	93,318,210.80

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)	\$ 93,318,210.80
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 93,318,210.80
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 94,389,322.27
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.87%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 93,318,210.80
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 93,318,210.80
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 94,389,322.27
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.87%

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	299,740.19	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	500,471.50	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	815,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	28,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	5,499.31	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	13,471.45
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	91,840.94
9. Received in Cash from State	XXXXXXXXXX	1,257,474.46
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	286,674.15
Due To State of New Jersey	-	XXXXXXXXXX
	1,649,461.00	1,649,461.00

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

Line 2	500,471.50
Line 3	815,250.00
Line 4	28,500.00
Sub - Total	1,344,221.50
Less: Line 7	13,471.45
To Item 10, Sheet 22	1,330,750.05

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	237,082.34
Taxes Pending Appeals	237,082.34	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)			xxxxxxxxxx
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance - December 31, 2022		237,082.34	xxxxxxxxxx
Taxes Pending Appeals*	237,082.34	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022		237,082.34	237,082.34

agaskill@manchestertwp.com

Signature of Tax Collector

T-1534

License #

3/1/2023

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		1,523,838.96	XXXXXXXXXX
A. Taxes	1,119,226.39	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	404,612.57	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	14,567.24
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	213,755.50
4. Added Taxes		92,210.94	XXXXXXXXXX
5. Added Tax Title Liens		9,527.17	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 1,731.63
B. Tax Title Liens - Transfers from Taxes		(1) 1,731.63	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,397,254.33
8. Totals		1,627,308.70	1,627,308.70
9. Balance Brought Down		1,397,254.33	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,274,067.10
A. Taxes	1,194,631.95	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	79,435.15	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		5,080.71	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		32,586.99	XXXXXXXXXX
13. 2022 Taxes		843,803.34	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	1,004,658.27
A. Taxes	844,309.85	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	160,348.42	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,278,725.37	2,278,725.37

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 91.18%

17. Item No.14 multiplied by percentage shown above is 916,047.41 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	9,975,602.88	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	213,755.50	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. AS per most recent records of Tax Assessor	1,222,941.62	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	11,412,300.00
	11,412,300.00	11,412,300.00

**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>	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting from <u>2022</u>	Balance as at <u>Dec. 31, 2022</u>
Emergency Authorization - Municipal*	\$ <u>          </u>	\$ <u>          </u>	\$ <u>100,000.00</u>	\$ <u>100,000.00</u>
Emergency Authorization - Schools	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>-</u>
Overexpenditure of Appropriations	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>-</u>
	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>-</u>
	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>-</u>
	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>-</u>
	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>-</u>
	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>-</u>
	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>-</u>
	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>-</u>
<b>TOTAL DEFERRED CHARGES</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>100,000.00</u>	\$ <u>100,000.00</u>

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

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

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

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	
9/9/2018	Revaluation	585,000.00	117,000.00	232,500.00	117,500.00		115,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	585,000.00	117,000.00	232,500.00	117,500.00	-	115,000.00

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

dlapp@manchestertwp.com

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 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

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

dlapp@manchestertwp.com

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	xxxxxxxxxx	20,080,000.00	
Issued	xxxxxxxxxx		
Paid	2,525,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	17,555,000.00	xxxxxxxxxx	
	20,080,000.00	20,080,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 2,540,000.00
2023 Interest on Bonds*		\$ 440,946.69	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 440,946.69

LIST OF BONDS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	303,971.61	
Issued	xxxxxxxx		
Paid	29,358.80	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	274,612.81	xxxxxxxx	
	303,971.61	303,971.61	
2023 Loan Maturities			\$ 29,948.90
2023 Interest on Loans			\$ 5,343.26
Total 2023 Debt Service for Loan			\$ 35,292.16
LOAN			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	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
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
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	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
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
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)

Sheet 33

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**	
Various Capital Ordinances	#####	8/11/2022	4,199,554.00	08/05/22	3.5000%	-	146,984.39	08/11/23
4199544 Original Amount Issued								
Page Totals	4,199,544.00		4,199,554.00			-	146,984.39	

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	4,199,544.00		4,199,554.00			-	146,984.39	
PAGE TOTALS	4,199,544.00		4,199,554.00			-	146,984.39	

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33  
Totals

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	4,199,544.00		4,199,554.00			-	146,984.39	
PAGE TOTALS	4,199,544.00		4,199,554.00			-	146,984.39	

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Sheet 34

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.								
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.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(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 Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
	-							
#16-004/16-035 Various Capital Improvements		6,746.00			6,746.00			-
#19-13/20-007 Emergency Service Equipment		93,205.92			19,180.80		74,025.12	
#19-018 Various Paving Projects	124,996.34				124,996.34			
#20-033 EMS Equipment	80,578.73				12,179.97		68,398.76	
#20-036 Public Works Improvements	2,863,327.70	75.00			1,760,572.66		1,102,755.04	75.00
#20-038 Purchase of Whiting First Aid Building		77,613.48			2,185.00		75,428.48	
#21-015 Fire Equipment		29,788.31			14,101.00		15,687.31	
#21-22 Body Cameras		8,351.00						8,351.00
#21-043 Fire Equipment	100,000.00				25,486.11		74,513.89	
#22-19 VARIOUS CAPITAL IMPROVEMENTS			2,650,000.00		979,499.49		1,670,500.51	
Page Total	3,168,902.77	215,779.71	2,650,000.00	-	2,944,947.37	-	3,081,309.11	8,426.00

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	3,168,902.77	215,779.71	2,650,000.00	-	2,944,947.37	-	3,081,309.11	8,426.00
PAGE TOTALS	3,168,902.77	215,779.71	2,650,000.00	-	2,944,947.37	-	3,081,309.11	8,426.00

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	3,168,902.77	215,779.71	2,650,000.00	-	2,944,947.37	-	3,081,309.11	8,426.00
PAGE TOTALS	3,168,902.77	215,779.71	2,650,000.00	-	2,944,947.37	-	3,081,309.11	8,426.00

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	3,168,902.77	215,779.71	2,650,000.00	-	2,944,947.37	-	3,081,309.11	8,426.00
GRAND TOTALS	3,168,902.77	215,779.71	2,650,000.00	-	2,944,947.37	-	3,081,309.11	8,426.00

Sheet 35 Totals

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	441,105.79
Received from 2022 Budget Appropriation*	xxxxxxxx	100,000.00
	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
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	126,196.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	414,909.79	xxxxxxxx
	541,105.79	541,105.79

\*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	XXXXXXXXXX	
Received from 2022 Budget Appropriation*	XXXXXXXXXX	
Received from 2022 Emergency Appropriation*	XXXXXXXXXX	
		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.**

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
22-19 VARIOUS CAPITAL				
IMPROVEMENTS	2.650,000	2,523,804.00	126,196.00	
Total	-	2,523,804.00	126,196.00	-

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	1,193,075.24
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
PREMIUM ON SALE OF BANS		36,885.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxx
Balance - December 31, 2022	1,229,960.24	xxxxxxxxx
	1,229,960.24	1,229,960.24

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

\$ 94,389,322.27
2. Amount of Item 1 Collected in 2022 (\*)

\$ 93,318,210.80
3. Seventy (70) percent of Item 1

\$ 66,072,525.59

(\*) 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

\$
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.

	Unpaid	2021	2022	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$		\$ 97,597.40	\$ 97,597.40
3. Amounts due Special Districts	\$		\$ -	\$ -
4. Amount due School Districts for School Tax	\$		\$ -	\$ -

# **UTILITIES ONLY**

***Note:***

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

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 - ESA WTR 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	922,167.76	
Investments		
Cash -Escrow	165,406.87	
Due from - Water Capital		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	127,315.51	
Liens Receivable	-	
Inventory	110,767.72	
Deferred Charges (Sheet 48)		
Due From Escrow		
Interfund		
<b>Cash Liabilities:</b>		
Appropriation Reserves		118,223.47
Encumbrances Payable		139,115.79
Accrued Interest on Bonds and Notes		14,289.31
Reserve for Escrow		165,406.87
Subtotal - Cash Liabilities		437,035.44
Reserve for Consumer Accounts and Lien Receivable		238,083.23
Fund Balance		650,539.19
Total	1,325,657.86	1,325,657.86

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE - ESA WTR UTILITY FUND (cont'd)**  
**AS AT DECEMBER 31, 2022**  
**Operating and Capital Sections**  
(Separately Stated)

(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 - ESA WTR 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	24,987,805.90	1,060,825.00
BONDS PAYABLE		5,025,000.00
LOANS PAYABLE		3,219,317.56
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		990,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		500,610.15
UNFUNDED		689,568.97
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO ESA WTR OPERATING		
RESERVE FOR AMORTIZATION		11,129,435.17
RESERVE FOR DEFERRED AMORTIZATION		1,115,500.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		1,216,495.39
CAPITAL FUND BALANCE		41,053.66
TOTALS	24,987,805.90	24,987,805.90

(Do not crowd - add additional sheets)

**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**[illegible]

(Do not crowd - add additional sheets)

ANALYSIS OF ESA WTR UTILITY ASSESSMENT TRUST 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	Operating Budget					
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 ESA WTR UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	600,000.00	600,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
RENTS	2,200,000.00	2,260,140.22	60,140.22
MISCELLANEOUS	10,000.00	54,810.87	44,810.87
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,810,000.00	2,914,951.09	104,951.09
Deficit (General Budget) **			-
	2,810,000.00	2,914,951.09	104,951.09

\*\* 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:		XXXXXXXXXX
Adopted Budget		2,810,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,810,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,810,000.00
Deduct Expenditures:		
Paid or Charged	2,619,029.56	
Reserved	118,223.47	
Surplus (General Budget)**		
Total Expenditures		2,737,253.03
Unexpended Balance Canceled (See Footnote)		72,746.97

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

ESA WTR UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Esa Wtr 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:	xxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,914,951.09	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	99,659.99	
Total Revenue Realized		3,014,611.08
Expenditures:	xxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxx	
Paid or Charged	2,619,029.56	
Reserved	118,223.47	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,737,253.03	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,737,253.03
Excess		277,358.05
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	277,358.05	
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 Esa Wtr Utility for 2021

2021 Appropriation Reserves Canceled in 2022	99,659.99	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		99,659.99

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

RESULTS OF 2022 OPERATIONS - ESA WTR UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	104,951.09
Unexpended Balances of Appropriations	xxxxxxxxxx	72,746.97
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	99,659.99
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	277,358.05	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	277,358.05	277,358.05

OPERATING SURPLUS - ESA WTR UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	973,181.14
Excess in Results of 2022 Operations	xxxxxxxxxx	277,358.05
Amount Appropriated in the 2022 Budget - Cash	600,000.00	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2022	650,539.19	xxxxxxxxxx
	1,250,539.19	1,250,539.19

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

Cash	922,167.76
Investments	165,406.87
Interfund Accounts Receivable	
Subtotal	1,087,574.63
Deduct Cash Liabilities Marked with "C" on Trial Balance	437,035.44
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	650,539.19
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	650,539.19

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

SCHEDULE OF ESA WTR UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	151,091.45
Increased by:			
Rents Levied		\$	2,236,375.88
Decreased by:			
Collections	\$	2,260,140.22	
Overpayments applied	\$		
Transfer to Liens	\$	11.60	
Other	\$		
		\$	2,260,151.82
Balance December 31, 2022		\$	127,315.51

SCHEDULE OF ESA WTR UTILITY LIENS

Balance December 31, 2021		\$	1,258.13
Increased by:			
Transfers from Accounts Receivable	\$	11.60	
Penalties and Costs	\$		
Other	\$		
		\$	11.60
Decreased by:			
Collections	\$	-	
Other	\$	1,269.73	
		\$	1,269.73
Balance December 31, 2022		\$	-

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**ESA WTR UTILITY FUND**

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

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

\*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>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of 2022
1.				\$	
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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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  
ESA WTR UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx	-	
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
ESA WTR UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx	5,250,000.00	
Issued	xxxxxxxxxx		
Paid	225,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	5,025,000.00	xxxxxxxxxx	
	5,250,000.00	5,250,000.00	
2023 Bond Maturities - Capital Bonds			\$ 230,000.00
2023 Interest on Bonds		\$ 111,712.50	

INTEREST ON BONDS - ESA WTR UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$ 111,712.50	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 14,289.31	
Subtotal	\$ 97,423.19	
Add: Interest to be Accrued as of 12/31/2023	\$ 14,300.00	
Required Appropriation 2023		\$ 111,723.19

LIST OF BONDS ISSUED DURING 2022

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
ESA WTR UTILITY NJEIT LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	3,375,232.02	
Issued	xxxxxxxx		
Paid	155,914.46	xxxxxxxx	
Outstanding - December 31, 2022	3,219,317.56	xxxxxxxx	
	3,375,232.02	3,375,232.02	
2023 Loan Maturities			\$ 155,914.46
2023 Interest on Loans		\$ 42,866.48	
ESA WTR 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 - ESA WTR UTILITY BUDGET

2023 Interest on Loans (*Items)	\$ 42,866.48	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ -	
Subtotal	\$ 42,866.48	
Add: Interest to be Accrued as of 12/31/2023	\$ -	
Required Appropriation 2023		\$ 42,866.48

LIST OF LOANS ISSUED DURING 2022

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
ESA WTR 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		\$	
ESA WTR UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - ESA WTR UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

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

DEBT SERVICE FOR ESA WTR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	
1. Water Improvements	990,000.00	08/11/222	990,000.00	8/11/2023	3.50%	-	34,650.00	8/11/2022
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	990,000.00		990,000.00			-	34,650.00	

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR ESA WTR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	990,000.00		990,000.00			-	34,650.00	

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

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

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

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

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

INTEREST ON NOTES - ESA WTR UTILITY BUDGET	
2023 Interest on Notes	\$ 34,650.00
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$
Subtotal	\$ 34,650.00
Add: Interest to be Accrued as of 12/31/2023	\$
Required Appropriation 2023	\$ 34,650.00

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ESA WTR 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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

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 ESA WTR UTILITY

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



SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WTR (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Ord. #15-021 Tractor and Generator	57,544.58						57,544.58	
Ord. #15-024 Upgrade wells #10/11	121,829.52						121,829.52	
Ord. #17-013 Water Storage Tank		727,304.15			42,865.20	264,795.99		419,642.96
Ord. #18-015 Meter Acquisition		269,926.01						269,926.01
Ord. #20-003 Construction of Elevated Water Tank	282,509.44				191,895.96		90,613.48	
Ord# 21-03 Treatment Plant #5		780,136.66			725,838.05		54,298.61	
Ord# 21-41 Water East Upgrades	308,303.54				131,979.58		176,323.96	
PAGE TOTALS	770,187.08	1,777,366.82	-	-	1,092,578.79	264,795.99	500,610.15	689,568.97

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WTR (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	770,187.08	1,777,366.82	-	-	1,092,578.79	264,795.99	500,610.15	689,568.97
PAGE TOTALS	770,187.08	1,777,366.82	-	-	1,092,578.79	264,795.99	500,610.15	689,568.97

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WTR (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	770,187.08	1,777,366.82	-	-	1,092,578.79	264,795.99	500,610.15	689,568.97
PAGE TOTALS	770,187.08	1,777,366.82	-	-	1,092,578.79	264,795.99	500,610.15	689,568.97

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WTR (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	770,187.08	1,777,366.82	-	-	1,092,578.79	264,795.99	500,610.15	689,568.97
PAGE TOTALS	770,187.08	1,777,366.82	-	-	1,092,578.79	264,795.99	500,610.15	689,568.97

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WTR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	770,187.08	1,777,366.82	-	-	1,092,578.79	264,795.99	500,610.15	689,568.97
TOTALS	770,187.08	1,777,366.82	-	-	1,092,578.79	264,795.99	500,610.15	689,568.97

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

**ESA WTR UTILITY CAPITAL FUND**

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	1,216,495.39
Received from 2022 Budget Appropriation	xxxxxxxxxx	
	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	1,216,495.39	xxxxxxxxxx
	1,216,495.39	1,216,495.39

# ESA WTR 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.

# ESA WTR 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
	-	-	-	-

## ESA WTR UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	41,053.66
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	41,053.66	xxxxxxxxx
	41,053.66	41,053.66

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 - ESA SWR 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	4,908,536.55	
Investments		
Cash - Escrow	144,155.17	
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	75,319.23	
Liens Receivable	-	
Inventory	76,132.22	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		535,019.10
Encumbrances Payable		15,268.18
Accrued Interest on Bonds and Notes		-
Due to -		
Res for Escrow		143,444.18
Subtotal - Cash Liabilities		693,731.46 "C"
Reserve for Consumer Accounts and Lien Receivable		151,451.45
Fund Balance		4,358,960.26
Total	5,204,143.17	5,204,143.17

(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 - ESA SWR UTILITY FUND (cont'd)**  
**AS AT DECEMBER 31, 2022**  
**Operating and Capital Sections**

(Separately Stated)

**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	2,923,637.61	
Investment	115,000.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	11,878,031.55	
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	14,916,669.16	-

(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 - ESA SWR 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	14,916,669.16	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		874.88
ENCUMBRANCES		
DUE TO ESA WTR OPERATING		
RESERVE FOR AMORTIZATION		11,878,031.55
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		3,033,947.73
CAPITAL FUND BALANCE		3,815.00
TOTALS	14,916,669.16	14,916,669.16

(Do not crowd - add additional sheets)

**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**[illegible]

(Do not crowd - add additional sheets)

ANALYSIS OF ESA SWR UTILITY ASSESSMENT TRUST 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	Operating Budget					
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 ESA SWR UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	800,000.00	800,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	3,500,000.00	3,736,507.93	236,507.93
Miscellaneous	22,000.00	51,693.17	29,693.17
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	4,322,000.00	4,588,201.10	266,201.10
Deficit (General Budget) **			-
	4,322,000.00	4,588,201.10	266,201.10

\*\* 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:		XXXXXXXXXX
Adopted Budget		4,322,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		4,322,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		4,322,000.00
Deduct Expenditures:		
Paid or Charged	3,386,980.90	
Reserved	535,019.10	
Surplus (General Budget)**		
Total Expenditures		3,922,000.00
Unexpended Balance Canceled (See Footnote)		400,000.00

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

## ESA SWR UTILITY

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

### SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	4,588,201.10	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	298,046.80	
Total Revenue Realized		4,886,247.90
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	3,386,980.90	
Reserved	535,019.10	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,922,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,922,000.00
Excess		964,247.90
Budget Appropriation - Surplus (General Budget)**	700,000.00	
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	264,247.90	
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 Esa Swr Utility for 2021

2021 Appropriation Reserves Canceled in 2022	298,046.80	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		298,046.80

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

RESULTS OF 2022 OPERATIONS - ESA SWR UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	266,201.10
Unexpended Balances of Appropriations	xxxxxxxxxx	400,000.00
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	298,046.80
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	964,247.90	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	964,247.90	964,247.90

OPERATING SURPLUS - ESA SWR UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	4,894,712.36
Excess in Results of 2022 Operations	xxxxxxxxxx	964,247.90
Amount Appropriated in the 2022 Budget - Cash	800,000.00	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
To Current Fund	700,000.00	
Balance - December 31, 2022	4,358,960.26	xxxxxxxxxx
	5,858,960.26	5,858,960.26

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

Cash	4,908,536.55
Investments	144,155.17
Interfund Accounts Receivable	
Subtotal	5,052,691.72
Deduct Cash Liabilities Marked with "C" on Trial Balance	693,731.46
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	4,358,960.26
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	4,358,960.26

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

SCHEDULE OF ESA SWR UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	82,947.11
Increased by:			
Rents Levied		\$	3,728,880.05
Decreased by:			
Collections	\$	3,736,507.93	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	3,736,507.93
Balance December 31, 2022		\$	75,319.23

SCHEDULE OF ESA SWR UTILITY LIENS

Balance December 31, 2021		\$	7,468.83
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$	-
Decreased by:			
Collections	\$		
Other	\$	7,468.83	
		\$	7,468.83
Balance December 31, 2022		\$	-



**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**ESA SWR UTILITY FUND**

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

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

\*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>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of 2022
1.				\$	
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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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  
ESA SWR UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
ESA SWR UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Capital Bonds			\$
2023 Interest on Bonds		\$	

INTEREST ON BONDS - ESA SWR UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2022

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
ESA SWR 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		\$	
<b>ESA SWR UTILITY LOAN</b>			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

**INTEREST ON LOANS - ESA SWR 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 BONDS ISSUED DURING 2022**

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
ESA SWR 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		\$	
ESA SWR UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - ESA SWR 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 BONDS ISSUED DURING 2022

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

DEBT SERVICE FOR ESA SWR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR ESA SWR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ESA SWR 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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

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 ESA SWR UTILITY

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA SWR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Total	70000-	-	-	-	-	-	-	-

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA SWR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA SWR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA SWR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA SWR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-

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

ESA SWR UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	3,033,947.73
Received from 2023 Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	3,033,947.73	xxxxxxxx
	3,033,947.73	3,033,947.73

ESA SWR 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.

**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
	-	-	-	-

**2023**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	3,815.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	3,815.00	xxxxxxxxx
	3,815.00	3,815.00



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 - WSA WTR 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	1,948,541.21	
Investments		
Change Fund	60.00	
Due from - Water West Capital	11.24	
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	59,970.35	
Liens Receivable	-	
Connection Fees Receivable	2,109.80	
Inventory	73,545.96	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		499,783.26
Encumbrances Payable		126,985.32
Accrued Interest on Bonds and Notes		207,182.11
Due to -		
Subtotal - Cash Liabilities		833,950.69 "C"
Reserve for Consumer Accounts and Lien Receivable		135,626.11
Fund Balance		1,114,661.76
Total	2,084,238.56	2,084,238.56

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE - WSA WTR UTILITY FUND (cont'd)**  
**AS AT DECEMBER 31, 2022**  
**Operating and Capital Sections**  
(Separately Stated)

(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 - WSA WTR 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	16,027,570.25	-
BONDS PAYABLE		13,475,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		42,559.02
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO ESA WTR OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		60,000.00
CAPITAL FUND BALANCE		-
TOTALS	16,027,570.25	13,577,559.02

(Do not crowd - add additional sheets)

**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**[illegible]

(Do not crowd - add additional sheets)

ANALYSIS OF WSA WTR UTILITY ASSESSMENT TRUST 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	Operating Budget					
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 WSA WTR UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	700,000.00	700,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rent Revenue	2,090,000.00	2,112,234.87	22,234.87
Miscellaneous Revenue	50,000.00	26,414.87	(23,585.13)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,840,000.00	2,838,649.74	(1,350.26)
Deficit (General Budget) **			-
	2,840,000.00	2,838,649.74	(1,350.26)

\*\* 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:		XXXXXXXXXX
Adopted Budget		2,840,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,840,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,840,000.00
Deduct Expenditures:		
Paid or Charged	2,240,216.74	
Reserved	499,783.26	
Surplus (General Budget)**		
Total Expenditures		2,740,000.00
Unexpended Balance Canceled (See Footnote)		100,000.00

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

WSA WTR UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Wsa Wtr 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:	xxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,838,649.74	
Miscellaneous Revenue Not Anticipated	11.24	
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		2,838,660.98
Expenditures:	xxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxx	
Paid or Charged	2,240,216.74	
Reserved	499,783.26	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,740,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,740,000.00
Excess		98,660.98
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	98,660.98	
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 Wsa Wtr Utility for 2021

2021 Appropriation Reserves Canceled in 2022	382,131.50	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		382,131.50

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

RESULTS OF 2022 OPERATIONS - WSA WTR UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxxx	100,000.00
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	11.24
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	382,131.50
Deficit in Anticipated Revenues	1,350.26	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	480,792.48	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	482,142.74	482,142.74

OPERATING SURPLUS - WSA WTR UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	1,333,869.28
Excess in Results of 2022 Operations	xxxxxxxxxx	480,792.48
Amount Appropriated in the 2022 Budget - Cash	700,000.00	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2022	1,114,661.76	xxxxxxxxxx
	1,814,661.76	1,814,661.76

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

Cash	1,948,541.21
Investments	60.00
Interfund Accounts Receivable	11.24
Subtotal	1,948,612.45
Deduct Cash Liabilities Marked with "C" on Trial Balance	833,950.69
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,114,661.76
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	1,114,661.76

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



SCHEDULE OF WSA WTR UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	69,347.57
Increased by:			
User Charges Levied		\$	2,102,857.65
Decreased by:			
Collections	\$	2,112,234.87	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	2,112,234.87
Balance December 31, 2022		\$	59,970.35

SCHEDULE OF WSA WTR UTILITY LIENS

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

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WSA WTR UTILITY FUND**

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

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

\*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>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of 2022
1.				\$	
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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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  
WSA WTR UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
<b>WSA WTR UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2022	xxxxxxxxxx	13,845,000.00	
Issued	xxxxxxxxxx		
Paid	370,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	13,475,000.00	xxxxxxxxxx	
	13,845,000.00	13,845,000.00	
2023 Bond Maturities - Capital Bonds			\$ 370,000.00
2023 Interest on Bonds		\$ 412,530.45	

**INTEREST ON BONDS - WSA WTR UTILITY BUDGET**

2023 Interest on Bonds (*Items)	\$ 412,530.45	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 207,182.11	
Subtotal	\$ 205,348.34	
Add: Interest to be Accrued as of 12/31/2023	\$ 168,835.00	
Required Appropriation 2023		\$ 374,183.34

**LIST OF BONDS ISSUED DURING 2022**

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
WSA WTR 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		\$	
WSA WTR UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - WSA WTR 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 BONDS ISSUED DURING 2022

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
WSA WTR 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		\$	
WSA WTR UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - WSA WTR 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 BONDS ISSUED DURING 2022

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

DEBT SERVICE FOR WSA WTR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR WSA WTR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

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

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

(Do not crowd - add additional sheets)



DEBT SERVICE SCHEDULE FOR WSA WTR UTILITY ASSESSMENT NOTES

Sheet 51

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 **	
	-		-			-	-	

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 WSA WTR UTILITY

Sheet 51a

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WTR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
09-026 Acquisition of Crestwood Water Company	42,559.02						42,559.02	
Total	42,559.02	-	-	-	-	-	42,559.02	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WTR (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	42,559.02	-	-	-	-	-	42,559.02	-
PAGE TOTALS	42,559.02	-	-	-	-	-	42,559.02	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WTR (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	42,559.02	-	-	-	-	-	42,559.02	-
PAGE TOTALS	42,559.02	-	-	-	-	-	42,559.02	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WTR (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	42,559.02	-	-	-	-	-	42,559.02	-
PAGE TOTALS	42,559.02	-	-	-	-	-	42,559.02	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WTR (UTILITY CAPITAL FUND)

Sheet 52  
Totals

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	42,559.02	-	-	-	-	-	42,559.02	-
PAGE TOTALS	42,559.02	-	-	-	-	-	42,559.02	-

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

WSA WTR UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	60,000.00
Received from FALSE Budget Appropriation	XXXXXXXXXX	
	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	60,000.00	XXXXXXXXXX
	60,000.00	60,000.00

WSA WTR UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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



WSA WTR UTILITY 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
	-	-	-	-

WSA WTR UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	-
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	-	xxxxxxxxx
	-	-

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 - WSA SWR 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	278,634.30	
Investments		
Due from - Sewer West Capital	0.55	
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	57,838.54	
Liens Receivable	9,070.27	
Connection Fees Receivable	705.60	
Inventory	38,368.58	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		35,539.66
Encumbrances Payable		12,013.52
Accrued Interest on Bonds and Notes		72,183.02
Due to -		
Subtotal - Cash Liabilities		119,736.20
Reserve for Consumer Accounts and Lien Receivable		105,982.99
Fund Balance		158,898.65
Total	384,617.84	384,617.84

(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 - WSA SWR UTILITY FUND (cont'd)**  
**AS AT DECEMBER 31, 2022**

## Operating and Capital Sections

(Separately Stated)

**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	5,043.13	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	5,179,957.42	
AUTHORIZED AND UNCOMPLETED	5,042.58	
PAGE TOTALS	5,190,043.13	-

(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 - WSA SWR 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	5,190,043.13	-
BONDS PAYABLE		3,825,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		5,042.58
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO ESA WTR OPERATING		
RESERVE FOR AMORTIZATION		1,360,000.00
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
Due to Sewer West Operating		0.55
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	5,190,043.13	5,190,043.13

(Do not crowd - add additional sheets)

**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**[illegible]

(Do not crowd - add additional sheets)

ANALYSIS OF WSA SWR UTILITY ASSESSMENT TRUST 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	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

\*Show as red figure

SCHEDULE OF WSA SWR UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	100,000.00	100,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	2,200,000.00	2,239,967.93	39,967.93
Miscellaeous	60,000.00	72,500.44	12,500.44
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,360,000.00	2,412,468.37	52,468.37
Deficit (General Budget) **			-
	2,360,000.00	2,412,468.37	52,468.37

\*\* 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:		XXXXXXXXXX
Adopted Budget		2,360,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,360,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,360,000.00
Deduct Expenditures:		
Paid or Charged	2,324,460.34	
Reserved	35,539.66	
Surplus (General Budget)**		
Total Expenditures		2,360,000.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:  
Every appropriation overexpended in the budget document must be marked with an \* and must agree in aggregate with this item.

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

STATEMENT OF 2022 OPERATION

WSA SWR UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Wsa Swr 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:	xxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,412,468.37	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		2,412,468.37
Expenditures:	xxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxx	
Paid or Charged	2,324,460.34	
Reserved	35,539.66	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,360,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,360,000.00
Excess		52,468.37
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	52,468.37	
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 Wsa Swr Utility for 2021

2021 Appropriation Reserves Canceled in 2022	45,281.88	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		45,281.88

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



RESULTS OF 2022 OPERATIONS - WSA SWR UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	52,468.37
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	45,281.88
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	97,750.25	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	97,750.25	97,750.25

OPERATING SURPLUS - WSA SWR UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	161,148.40
Excess in Results of 2022 Operations	xxxxxxxxxx	97,750.25
Amount Appropriated in the 2022 Budget - Cash	100,000.00	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2022	158,898.65	xxxxxxxxxx
	258,898.65	258,898.65

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

Cash	278,634.30
Investments	
Interfund Accounts Receivable	0.55
Subtotal	278,634.85
Deduct Cash Liabilities Marked with "C" on Trial Balance	119,736.20
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	158,898.65
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	158,898.65

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

SCHEDULE OF WSA SWR UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	62,122.81
Increased by:			
User Charges Levied		\$	2,236,084.02
Decreased by:			
Collections	\$	2,239,967.93	
Overpayments applied	\$		
Transfer to Liens	\$	400.36	
Other	\$		
		\$	2,240,368.29
Balance December 31, 2022		\$	57,838.54

SCHEDULE OF WSA SWR UTILITY LIENS

Balance December 31, 2021		\$	8,669.91
Increased by:			
Transfers from Accounts Receivable	\$	400.36	
Penalties and Costs	\$		
Other	\$		
		\$	400.36
Decreased by:			
Collections	\$		
Other	\$		
		\$	-
Balance December 31, 2022		\$	9,070.27

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WSA SWR UTILITY FUND**

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

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

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

**UTILITY SPECIAL EMERGENCY**

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

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

Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR BONDS  
WSA SWR UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
WSA SWR UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx	4,085,000.00	
Issued	xxxxxxxxxx		
Paid	260,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	3,825,000.00	xxxxxxxxxx	
	4,085,000.00	4,085,000.00	
2023 Bond Maturities - Capital Bonds			\$ 275,000.00
2023 Interest on Bonds		\$ 94,910.00	

INTEREST ON BONDS - WSA SWR UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$ 94,910.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 72,183.02	
Subtotal	\$ 22,726.98	
Add: Interest to be Accrued as of 12/31/2023	\$ 37,277.08	
Required Appropriation 2023		\$ 60,004.06

LIST OF BONDS ISSUED DURING 2022

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
WSA SWR 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		\$	
WSA SWR UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - WSA SWR 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 BONDS ISSUED DURING 2022

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
WSA SWR 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		\$	
WSA SWR UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - WSA SWR 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 BONDS ISSUED DURING 2022

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

DEBT SERVICE FOR WSA SWR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

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

(Do not crowd - add additional sheets)



DEBT SERVICE FOR WSA SWR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WSA SWR 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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

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 WSA SWR UTILITY

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SWR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
09-027 Acquisition of Crestwwod Sewer Co.	5,042.58						5,042.58	
PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SWR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-
PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SWR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-
PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SWR (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-
PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SWR (UTILITY CAPITAL FUND)

Sheet 52  
Totals

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-
TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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



WSA SWR UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

WSA SWR UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WSA SWR UTILITY 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
	-	-	-	-

WSA SWR UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	-	xxxxxxxxx
	-	-