

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022
(UNAUDITED)

POPULATION LAST CENSUS 60,780
NET VALUATION TAXABLE 2022 3,857,392,600
MUNICODE 0614

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.

CITY of VINELAND, County of CUMBERLAND

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 Susan M. Baldosaro
Title CFO

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Susan M. Baldosaro, am the Chief Financial Officer, License # N-1580, of the CITY of VINELAND, County of CUMBERLAND 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 sbaldosaro@vinelandcity.org
Title chief Financial Officer
Address P.O. Box 1508
Phone Number 856-794-4000
Fax Number 856-405-4605

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 CITY of VINELAND 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: CITY OF VINELAND
Chief Financial Officer:
Signature:
Certificate #:
Date:

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: CITY OF VINELAND
Chief Financial Officer: Susan M. Baldosaro
Signature: sbaldosaro@vinelandcity.org
Certificate #: N-1580
Date: 3/3/2023

21-6001670

Fed I.D. #

CITY OF VINELAND

Municipality

CUMBERLAND

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>2,246,470.95</u> | \$ <u>2,155,031.55</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 checked="" 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.

Sbaldosaro@vinelandcity.org

Signature of Chief Financial Officer

3/3/2023

Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the CITY of VINELAND, County of CUMBERLAND 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 \$ 3,905,489,300.00

| |
|----------------------------------|
| <u>bconover@vinelandcity.org</u> |
| SIGNATURE OF TAX ASSESSOR |
| <u>CITY OF VINELAND</u> |
| MUNICIPALITY |
| <u>CUMBERLAND</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 Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

| Title of Account | | Debit | Credit |
|--|--------------|---------------|--------|
| | | | |
| CASH | | 15,234,334.00 | |
| INVESTMENTS | | 11,660,254.00 | |
| DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS | | 30,230.90 | - |
| | | | |
| | | | |
| Receivables with Full Reserves: | | | |
| TAXES RECEIVABLE: | | | |
| PRIOR | 59,099.33 | | |
| CURRENT | 1,881,738.96 | | |
| SUBTOTAL | | 1,940,838.29 | |
| TAX TITLE LIENS RECEIVABLE | | 2,487,938.68 | |
| PROPERTY ACQUIRED FOR TAXES | | 1,929,067.41 | |
| CONTRACT SALES RECEIVABLE | | - | |
| MORTGAGE SALES RECEIVABLE | | - | |
| REVENUE ACCOUNTS RECEIVABLE | | 2,392,718.83 | |
| INTERFUND RECEIVABLE - TRUST FUND OTHER | | 4.70 | |
| INTERFUND RECEIVABLE - PAYROLL TRUST FUND | | 662.02 | |
| OTHER RECEIVABLE - PROTESTED CHECKS | | 4,440.96 | |
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| DEFERRED CHARGES: | | | |
| EMERGENCY | | | |
| SPECIAL EMERGENCY (40A:4-55) | | - | |
| DEFICIT | | - | |
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| Page Totals: | | 35,680,489.79 | - |

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 | 35,680,489.79 | - |
| APPROPRIATION RESERVES | | 1,737,181.98 |
| ENCUMBRANCES PAYABLE | | 2,392,334.80 |
| CONTRACTS PAYABLE | | |
| TAX OVERPAYMENTS | | 64,239.24 |
| PREPAID TAXES | | 1,303,890.90 |
| ACCOUNTS PAYABLE | | 390,185.22 |
| DUE TO VINELAND PUBLIC LIBRARY | | 77,892.34 |
| DUE TO STATE:REGISTRAR | | 25.00 |
| POLITICAL SIGNS | | 1,100.00 |
| DCA TRAINING FEES | | 28,149.00 |
| | | |
| LOCAL SCHOOL TAX PAYABLE | | 5,439,028.33 |
| REGIONAL SCHOOL TAX PAYABLE | | - |
| REGIONAL H.S.TAX PAYABLE | | - |
| COUNTY TAX PAYABLE | | - |
| DUE COUNTY - ADDED & OMMITTED | | 236,906.51 |
| SPECIAL DISTRICT TAX PAYABLE | | 120.00 |
| RESERVE FOR TAX APPEAL | | 85,686.68 |
| DEPOSITS FOR SALE OF CITY PROPERTY | | 66,620.00 |
| RESERVE FOR OVERPAYMENTS-OTHER CITY DEPARTMENTS | | 8,522.00 |
| RESERVE FOR LIQUIDATION OF TAX TITLE LIEN AND FORECLOSED | | 90,790.00 |
| RESERVE FOR CUMBERLAND COUNTY CODE BLUE | | 30,176.86 |
| RESERVE FOR COLLECTION AGENCY | | 7,783.19 |
| RESERVE FOR MUNICIPAL RELIEF FUND | | 322,368.58 |
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| PAGE TOTAL | 35,680,489.79 | 12,283,000.63 |
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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 3a | 35,680,489.79 | 12,283,000.63 |
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| SUBTOTAL | 35,680,489.79 | 12,283,000.63 "C" |
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| RESERVE FOR RECEIVABLES | | 8,755,670.89 |
| DEFERRED SCHOOL TAX | 7,899,282.43 | |
| DEFERRED SCHOOL TAX PAYABLE | | 7,899,282.43 |
| FUND BALANCE | | 14,641,818.27 |
| | | |
| TOTALS | 43,579,772.22 | 43,579,772.22 |
| | | |
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(Do not crowd - add additional sheets)
Sheet 3a.1

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

| Title of Account | Debit | Credit |
|------------------|-------|--------|
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| TOTALS | - | - |

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2022

| Title of Account | Debit | Credit |
|--------------------------|---------------|---------------|
| | | |
| CASH | 4,439,883.93 | |
| GRANTS RECEIVABLE | 12,581,001.35 | |
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| DUE FROM/TO CURRENT FUND | | |
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| ENCUMBRANCES PAYABLE | | 3,603,383.62 |
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| | | |
| APPROPRIATED RESERVES | | 8,440,369.88 |
| UNAPPROPRIATED RESERVES | | 4,977,131.78 |
| | | |
| TOTALS | 17,020,885.28 | 17,020,885.28 |
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(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 | 67,335.90 | |
| PROTESTED CHECKS | 119.00 | |
| DUE TO STATE OF NJ | | |
| RESERVE FOR ANIMAL CONTROL TRUST FUND | | 67,454.90 |
| | | |
| | | |
| FUND TOTALS | 67,454.90 | 67,454.90 |
| | | |
| | | |
| ASSESSMENT TRUST FUND | | |
| CASH | 90,070.62 | |
| ASSESSMENT RECEIVABLE | 24,474.85 | |
| ASSESSMENT LIENS | 381,868.56 | |
| | | |
| RESERVE FOR: | | |
| ASSESSMENT AND LIENS | | 406,343.41 |
| FUND BALANCE | | 90,070.62 |
| | | |
| FUND TOTALS | 496,414.03 | 496,414.03 |
| | | |
| | | |
| MUNICIPAL OPEN SPACE TRUST FUND | | |
| CASH | - | |
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| | | |
| FUND TOTALS | - | - |
| | | |
| | | |
| LOSAP TRUST FUND | | |
| CASH | - | |
| | | |
| | | |
| | | |
| FUND TOTALS | - | - |

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

| Title of Account | Debit | Credit |
|--|---------------|---------------|
| | | |
| | | |
| CDBG TRUST FUND | | |
| CASH | 384,770.46 | |
| DUE TO HOME INVESTMENT TRUST FUND | 2,344.09 | |
| CDBG RECEIVABLE | 9,868,381.35 | |
| | | |
| | | |
| DUE FROM COMMUNITY DEVELOPMENT PROGRAM | | 2,344.09 |
| CDBG RESERVES | | 10,253,151.81 |
| | | |
| | | |
| FUND TOTALS | 10,255,495.90 | 10,255,495.90 |
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| ARTS AND CULTURAL TRUST FUND | | |
| CASH | - | |
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| | | |
| FUND TOTALS | - | - |
| | | |
| | | |
| OTHER TRUST FUNDS | | |
| CASH | 22,644,836.42 | |
| PROTESTED CHECKS | 160.00 | |
| DUE TO CURRENT FUND | | 666.72 |
| MISCELLANEOUS TRUST RESERVES & ESCROWS | | 21,213,530.78 |
| PAYROLL DEDUCTIONS PAYABLE | | 516,991.31 |
| RESERVE FOR LANDFILL CLOSURE | | 913,807.61 |
| | | |
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| | | |
| OTHER TRUST FUNDS PAGE TOTAL | 22,644,996.42 | 22,644,996.42 |

(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 | 22,644,996.42 | 22,644,996.42 |
| OTHER TRUST FUNDS (continued) | | |
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| TOTALS | 22,644,996.42 | 22,644,996.42 |

(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 | 22,644,996.42 | 22,644,996.42 |
| OTHER TRUST FUNDS (continued) | | |
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| TOTALS | 22,644,996.42 | 22,644,996.42 |

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

| <u>Purpose</u> | <u>Amount Dec. 31, 2021 per Audit Report</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Balance as at Dec. 31, 2022</u> |
|---|--|------------------|----------------------|--|
| Developer's Surety Deposits | 9,203.56 | - | - | 9,203.56 |
| Confiscated Funds | 25,746.05 | - | - | 25,746.05 |
| Recreation Commission Expenditures | 21,014.29 | 6,137.01 | 1,392.39 | 25,758.91 |
| Rec. Comm. - Pay in Lieu of Subdivision | 1,321.30 | - | 1,321.30 | - |
| Burnt Mill Lake Restoration Project | 4,215.71 | - | 4,215.71 | - |
| Recreation Field Fees | 61,631.05 | 30,817.89 | 33,266.49 | 59,182.45 |
| Planning Zoning Board Legal | 5,874.00 | 27,379.00 | 18,897.50 | 14,355.50 |
| Developers Contribution - Reforestation | 41,500.00 | - | - | 41,500.00 |
| Police Equitable Sharing Fund | 3,729.64 | - | - | 3,729.64 |
| Uniform Fire Safety Act | 117,618.54 | 28,716.00 | 26,871.39 | 119,463.15 |
| Fire Department Donations Fire Prevention | 5,664.22 | 213.53 | 5,000.00 | 877.75 |
| Parking Offenses Adjudication Act | 5,002.78 | 18.00 | 150.60 | 4,870.18 |
| Environmental Quality and Enforcement | 66,412.68 | 25,603.60 | 31,451.23 | 60,565.05 |
| Restricted Donations - All Abilities Playground | 7,500.00 | - | 7,500.00 | - |
| Donations - Police Department | 18,767.31 | 6,031.86 | 10,419.88 | 14,379.29 |
| Police Extra Duty | 10,837.70 | - | 3,315.00 | 7,522.70 |
| Donations - Fireworks | - | 8,050.00 | 8,050.00 | - |
| Donation Garton Memorial Garden | 300.00 | - | - | 300.00 |
| Donation Emergency Medical Service | 1,680.31 | - | - | 1,680.31 |
| Donations 1966 Ford Galaxy Police Car | 62.00 | - | 62.00 | - |
| Donations - Library | 95,000.00 | 150.00 | 1,150.00 | 94,000.00 |
| Donations - Health Promotion | 1,181.76 | - | - | 1,181.76 |
| Storm Recovery Reserve | 324,496.25 | 228,297.29 | 116,862.94 | 435,930.60 |
| Accumulated Absences | 558,410.65 | 272,500.00 | 93,973.75 | 736,936.90 |
| Donations Fire Department | 2,810.30 | 2,500.00 | 2,213.53 | 3,096.77 |
| Unemployment Compensation Trust | 1,490,899.71 | 247,180.47 | 23,730.57 | 1,714,349.61 |
| Self Insurance Trust (R.S.40:51-7) | 5,843,695.18 | 4,923,051.87 | 1,958,772.99 | 8,807,974.06 |
| Workers' Compensation Trust | 3,528,335.99 | 1,374,400.22 | 1,343,357.43 | 3,559,378.78 |
| Council of Affordable Housing | 2,276,923.81 | 930,939.51 | 615,669.27 | 2,592,194.05 |
| Tax Sale Premiums | 1,879,800.00 | 2,208,900.00 | 1,970,400.00 | 2,118,300.00 |
| Tax Title Lien Redemption | 217,707.61 | 1,815,533.50 | 1,911,007.00 | 122,234.11 |
| Developer's Surety Deposits - Principal | 566,430.00 | 247,900.00 | 195,100.00 | 619,230.00 |
| Developer's Surety Deposits - Interest | 355.62 | 108.99 | 21.95 | 442.66 |
| Joint Insurance Fund | 13,287.31 | 20,537.50 | 16,217.87 | 17,606.94 |
| Donation - Clock Restoration 640 Landis | 500.00 | - | | 500.00 |
| Donations - Jakes Park - Recreation | 500.00 | - | | 500.00 |
| Holiday Lighting | - | 1,500.00 | 1,500.00 | - |
| Donation Pet Oxygen | - | 540.00 | | 540.00 |
| PAGE TOTAL | \$ 17,208,415.33 | \$ 12,407,006.24 | \$ 8,401,890.79 | \$ 21,213,530.78 |

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

[illegible]**Sheet 6b TOTAL**

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

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2021 | RECEIPTS | | | | | Disbursements | Balance Dec. 31, 2022 |
|---|-----------------------------------|--------------------------|-------------------|------------|------------|------------|---------------|--------------------------|
| | | Assessments and Liens | Current Budget | | | | | |
| Assessment Serial Bond Issues: | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
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| | | | | | | | | - |
| Assessment Bond Anticipation Note Issues: | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Other Liabilities | | | | | | | | - |
| Trust Surplus | 138,920.15 | 51,150.47 | | | | | 100,000.00 | 90,070.62 |
| *Less Assets "Unfinanced" | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | 138,920.15 | 51,150.47 | - | - | - | - | 100,000.00 | 90,070.62 |

*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 | 26,860,832.94 | xxxxxxxxxx |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxxx | 26,860,832.94 |
| CASH | 6,463,254.20 | |
| DUE FROM - | | |
| DUE FROM - | | |
| FEDERAL AND STATE GRANTS RECEIVABLE | 560,625.00 | |
| DEFERRED CHARGES TO FUTURE TAXATION: | | |
| FUNDED | 42,542,901.54 | |
| UNFUNDED | 53,417,832.94 | |
| CASH RESERVED TO PAY DEBT | 115,000.00 | |
| DUE TO - | | |
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| | | |
| PAGE TOTALS | 129,960,446.62 | 26,860,832.94 |

(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 | 129,960,446.62 | 26,860,832.94 |
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| BOND ANTICIPATION NOTES PAYABLE | | 26,557,000.00 |
| GENERAL SERIAL BONDS | | 18,460,000.00 |
| TYPE 1 SCHOOL BONDS | | - |
| LOANS PAYABLE | | 773,603.55 |
| CAPITAL LEASES PAYABLE | | 23,309,297.99 |
| | | |
| | | |
| RESERVE FOR CAPITAL PROJECTS | | |
| CONTRACTS PAYABLE | | 4,348,383.02 |
| | | |
| | | |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 4,526,408.80 |
| UNFUNDED | | 19,975,313.95 |
| | | |
| ENCUMBRANCES PAYABLE | | |
| | | |
| RESERVE TO PAY BANS | | 344,444.29 |
| CAPITAL IMPROVEMENT FUND | | 4,761,172.49 |
| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| | | |
| | | |
| CAPITAL FUND BALANCE | | 43,989.59 |
| | 129,960,446.62 | 129,960,446.62 |

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

| | Cash | | Less Checks Outstanding | Cash Book Balance |
|----------------------------------|------------|----------------|----------------------------|----------------------|
| | *On Hand | On Deposit | | |
| Current | 5,436.86 | 16,894,617.64 | 1,665,720.50 | 15,234,334.00 |
| Grant Fund | | 4,439,883.93 | | 4,439,883.93 |
| Trust - Animal Control | | 67,335.90 | | 67,335.90 |
| Trust - Assessment | | 90,070.62 | | 90,070.62 |
| Trust - Municipal Open Space | | | | - |
| Trust - LOSAP | | | | - |
| Trust - CDBG | | 384,770.46 | | 384,770.46 |
| Trust - Other | | 22,660,324.12 | 15,487.70 | 22,644,836.42 |
| Trust - Arts and Culture | | | | - |
| General Capital | | 6,463,254.20 | | 6,463,254.20 |
| | | | | - |
| <u>UTILITIES:</u> | | | | |
| Electric Utility - Operations | 147,737.70 | 37,468,011.45 | 5,938.33 | 37,609,810.82 |
| Water Utility - Operations | 2,196.63 | 7,145,662.09 | 5,840.26 | 7,142,018.46 |
| Solid Waste Utility - Operations | 1,964.37 | 1,682,635.87 | | 1,684,600.24 |
| Electric Utility - Capital | | 29,259,000.60 | | 29,259,000.60 |
| Water Utility - Capital | | 2,923,374.71 | | 2,923,374.71 |
| Solid Waste Utility - Capital | | 4,500.00 | | 4,500.00 |
| Water Utility - Assessment | | 24,012.94 | | 24,012.94 |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
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| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| Total | 157,335.56 | 129,507,454.53 | 1,692,986.79 | 127,971,803.30 |

* 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: _____

Title:

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| | |
|---|---------------|
| | |
| Ocean First Bank - General Account | 33,689,826.09 |
| Ocean First Bank - Accounts Payable Disbursing Account | 1,665,720.50 |
| Ocean First Bank - Tax Title Lein Redemption | 134,833.22 |
| Ocean First Bank - CDP | 646.05 |
| Ocean First Bank - Developers Escrow Surety | 575,907.36 |
| | |
| Ocean First Bank - Payroll Account | 520,541.92 |
| Ocean Fist Bank - Police Department Unclaimed Property | 25,746.05 |
| | |
| Ocean first Bank - Council on Affordable Housing | 2,592,194.05 |
| Ocean First Bank - Trust Other Fund | 3,476,631.45 |
| | |
| Ocean First Bank - Worker's Comp | 465,923.69 |
| Ocean First Bank - Unemployment Compensation Trust Fund | 394,059.97 |
| Ocean First Bank - Self Insurance Fund | 2,036,095.25 |
| | |
| Ocean First Bank - CDP Escrow Account | 548.36 |
| Ocean First Bank - CDP Jobs Bill Loan | 185,612.24 |
| Ocean First Bank - CDP Rehab Revolving | 91,085.65 |
| Ocean First Bank - Home Investment | 106,878.16 |
| Ocean First Bank - Water Assessment | 20,055.32 |
| Ocean First Bank - Dog License Fund | 67,335.90 |
| Ocean First Bank - Assessment Trust | 70,070.62 |
| Ocean First Bank - Capital Pooled | 2,659,302.73 |
| Ocean First Bank - General Imp Capital Bond Pro June 2007 | 69,827.48 |
| | |
| Ocean First Bank - General Capital Bond Pro October 2019 | 41,881.79 |
| Ocean First Bank - General Capital Impr Bond Pro October 2020 | 235,789.24 |
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| PAGE TOTAL | 49,126,513.09 |

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| | |
|--|----------------|
| PREVIOUS PAGE TOTAL | 49,126,513.09 |
| Ocean First Bank - General City Operating | 9,127,213.82 |
| Ocean First Bank - Electric Operating | 32,504.05 |
| Ocean First Bank - Water Operating | 189,690.96 |
| Ocean First Bank - Assessment Trust | 20,000.00 |
| Ocean First Bank - Water Assessment | 3,957.62 |
| Ocean First Bank - Trust Other Fund | 338,960.01 |
| Ocean First Bank - Unemployment General | 15,235.16 |
| Ocean First Bank - Workers Comp General | 52,712.08 |
| Ocean First Bank - Self Insurance General | 88,368.92 |
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| Ocean First Bank - Capital Pooled | 550,603.27 |
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| | |
| Ocean First Bank - Sanitary Landfill | 913,807.61 |
| Ocean First Bank - General Capital Bond Anticipation Notes | 4,592,725.00 |
| | |
| | |
| | |
| NJARM General Pooled | 22,925,855.56 |
| NJARM Capital Pooled | 30,500,000.00 |
| NJARM Workers Comp Pooled | 3,040,743.01 |
| NJARM Unemployment Pooled | 1,305,054.48 |
| NJARM Self Insurance Pooled | 6,683,509.89 |
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| TOTAL PAGE | 129,507,454.53 |

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 |
|--|-------------------------|---------------------------------------|------------|-------|-----------|--------------------------|
| US Department of Justice | | | | | | - |
| Bulletproof Vest Partnership Grant Program 2020 | 293.30 | | 293.30 | | | - |
| Bulletproof Vest Partnership Grant Program 2021 | 17,108.00 | | 684.30 | | | 16,423.70 |
| Bulletproof Vest Partnership Grant Program 2022 | | 19,548.00 | | | | 19,548.00 |
| Justice Assistance Grant (JAG) FY19 | 17,014.42 | | 5,980.80 | | | 11,033.62 |
| Justice Assistance Grant (JAG) FY20 | 69,852.37 | | 25,156.61 | | | 44,695.76 |
| Justice Assistance Grant (JAG) FY21 | 78,607.00 | | 12,150.00 | | | 66,457.00 |
| Justice Assistance Grant (JAG) FY22 | | 81,542.00 | | | | 81,542.00 |
| OJP FY2020 Coronavirus Emerg Supp Funding (CESF) | 42,332.99 | | | | | 42,332.99 |
| Assistance to Firefighters Grant Program | | | | | | - |
| AFG-S COVID-19 Supplemental Funding | 18,747.98 | | 2,438.10 | | | 16,309.88 |
| AFG-S2 COVID-19 Supplemental Funding-Round 2 | 12,762.16 | | | | | 12,762.16 |
| NJ Department of Transportation Trust Fund Authority | | | | | | - |
| Landis Ave. Phase 0 (CON) Main Rd to Myrtle St. | 616,457.86 | 191,297.51 | 92,178.17 | | | 715,577.20 |
| Garden & Mill Road Traffic Signalization (CON) | 1,977,999.53 | 660,670.34 | 688,289.30 | | | 1,950,380.57 |
| Landis Ave. Ph V DESIGN (Mill to Orchard Rds) | 34,248.52 | | 28,699.08 | | 5,549.44 | - |
| Landis Ave. Ph VI (CON) Rte 55 to Mill Rd. | | 1,405,990.00 | | | | 1,405,990.00 |
| Landis Ave. Ph VI (DESIGN) Mill Rd to NJ Rte 55 | 15,465.29 | | 14,587.44 | | 877.85 | - |
| Mill Road (DESIGN) Landis to CR540 | 139,423.00 | | 66,850.26 | | | 72,572.74 |
| PAGE TOTALS | 3,040,312.42 | 2,359,047.85 | 937,307.36 | - | 6,427.29 | 4,455,625.62 |

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 | 3,040,312.42 | 2,359,047.85 | 937,307.36 | - | 6,427.29 | 4,455,625.62 |
| FDA Central Regional Retail Food Safety Seminar 2021 | 3,000.00 | | 1,426.45 | | | 1,573.55 |
| State of NJ Office of Emergency Management | | | | | | - |
| EMAA 2021 Allocation | | 10,000.00 | 10,000.00 | | | - |
| | | | | | | - |
| STATE GRANTS: | | | | | | - |
| Urban Enterprise Assistance Program | | | | | | - |
| 1st Gen - UEZ Authority Funds-Vld Admin Budget | | 98,298.00 | 98,298.00 | | | - |
| 1st Gen - UEZ Authority Funds-FY2023 Vld Admin Budget | | 318,000.00 | 72,000.00 | | | 246,000.00 |
| 1st Gen - UEZ Authority Funds-Landis Ave. Com Corridor | | 225,000.00 | 225,000.00 | | | - |
| UEZ 2nd Gen - Acq of Property, 2572 NW Blvd | 150,000.00 | | | | | 150,000.00 |
| 2018 UEZ 2nd Gen - Redevelopment of Properties | 2,036.50 | | | | | 2,036.50 |
| 2019 UEZ 2nd Gen - Marketing | 3,616.30 | | 360.03 | | | 3,256.27 |
| 2019 UEZ 2nd Gen - Redevelopment | 176,611.37 | | 40,050.00 | | | 136,561.37 |
| 2019 UEZ 2nd Gen - Landis Theater | 100,000.00 | | | | | 100,000.00 |
| 2019 UEZ 2nd Gen - VDID | 8,007.15 | | | | 8,007.15 | - |
| 2020 UEZ 2nd Gen - Marketing | 45,367.43 | | 31,444.07 | | | 13,923.36 |
| 2020 UEZ 2nd Gen - Redevelopment | 200,000.00 | | | | | 200,000.00 |
| 2020 UEZ 2nd Gen - Economic Development Office | 62,442.75 | | 16,972.97 | | | 45,469.78 |
| PAGE TOTALS | 3,791,393.92 | 3,010,345.85 | 1,432,858.88 | - | 14,434.44 | 5,354,446.45 |

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 | 3,791,393.92 | 3,010,345.85 | 1,432,858.88 | - | 14,434.44 | 5,354,446.45 |
| 2020 UEZ 2nd Gen - Landis Theater | 100,000.00 | | | | | 100,000.00 |
| 2020 UEZ 2nd Gen - VDID | 9,632.72 | | | | 9,632.72 | - |
| 2021 UEZ 2nd Gen - Economic Development Office | 205,931.54 | | 84,594.05 | | | 121,337.49 |
| 2021 UEZ 2nd Gen - Marketing | 73,490.33 | | 46,289.36 | | | 27,200.97 |
| 2021 UEZ 2nd Gen - UEZ Corp Employee | 7,324.40 | | 5,798.11 | | 1,526.29 | - |
| 2021 UEZ 2nd Gen - VDID | 30,593.16 | | 25,662.00 | | | 4,931.16 |
| 2021 UEZ 2nd Gen - Vineland Development 2021 | 200,000.00 | | | | | 200,000.00 |
| NJDCA Neighborhood Preservation Program (NPP) | 12,500.00 | | | | | 12,500.00 |
| NJDCA Local Recreational Improvement 2021 Grant | | 100,000.00 | | | | 100,000.00 |
| State of NJ Division of Criminal Justice | | | | | | - |
| Safe & Secure Communities | | 48,600.00 | 48,600.00 | | | - |
| Cumberland County Alcohol & Drug Abuse Prevention | | | | | | - |
| Vld Municipal Alliance - 2022 | 21,905.38 | | 21,542.22 | | | 363.16 |
| Vld Municipal Alliance - 2023 | | 23,231.00 | | | | 23,231.00 |
| State of NJ DEPE Hazardous Discharge Remediation Grants | | | | | | - |
| Cedar Drive Landfill | 63,678.75 | | | | | 63,678.75 |
| Vineland Development Center - West Campus | 0.55 | | | | | 0.55 |
| W. Oak Road | 25,804.00 | | | | | 25,804.00 |
| PAGE TOTALS | 4,542,254.75 | 3,182,176.85 | 1,665,344.62 | - | 25,593.45 | 6,033,493.53 |

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 | 4,542,254.75 | 3,182,176.85 | 1,665,344.62 | - | 25,593.45 | 6,033,493.53 |
| State of NJ DOH | | | | | | - |
| Strengthening Local Public Health Capacity Prog 2022 | 291,042.00 | | 290,056.00 | | | 986.00 |
| Strengthening Local Public Health Capacity Prog 2023 | | 274,735.00 | 65,004.00 | | | 209,731.00 |
| State of NJ Dept of Law & Public Safety | | | | | | - |
| Alcohol Education & Rehabilitation | | 20,847.06 | 20,847.06 | | | - |
| Body Armor Program - State | | 5,910.66 | 5,910.66 | | | - |
| Body Worn Camera Grant Program SFY2021 | | 244,560.00 | 195,648.00 | | | 48,912.00 |
| Drive Sober or Get Pulled Over 2021 Year End | 10,500.00 | | 8,614.58 | | | 1,885.42 |
| Drive Sober or Get Pulled Over 2022 Year End | | 12,250.00 | | | | 12,250.00 |
| Pedestrian Safety Enforcement & Education 2022 | 22,840.00 | | 21,268.00 | | | 1,572.00 |
| Pedestrian Safety Enforcement & Education 2023 | | 24,900.00 | | | | 24,900.00 |
| State of NJ DOT | | | | | | - |
| Highway Safety Fund Program 2022-Safe Corridor Act | | 71,736.00 | | | | 71,736.00 |
| State of NJ Department of Environment Protection | | | | | | - |
| Clean Communities | | 136,630.19 | 136,630.19 | | | - |
| Recycling Tonnage Grant | | 450,178.20 | 450,178.20 | | | - |
| State Municipal Aid Projects | | | | | | - |
| Burns Ave. Pavement Preservation Imps-LAIF | 37,500.00 | | 37,500.00 | | | - |
| PAGE TOTALS | 4,904,136.75 | 4,423,923.96 | 2,897,001.31 | - | 25,593.45 | 6,405,465.95 |

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 | 4,904,136.75 | 4,423,923.96 | 2,897,001.31 | - | 25,593.45 | 6,405,465.95 |
| Palermo Avenue Mun Aid FY2020 | 441,519.00 | | 331,139.25 | | | 110,379.75 |
| Resurfacing of Forest Grove Road, FY2021 LFIF | 450,000.00 | | | | | 450,000.00 |
| Resurf of Landis Ave, Ph 5 & Signal Upgrades-FY22 LFIF | | 3,500,000.00 | | | | 3,500,000.00 |
| Resurfacing of Pennsylvania Ave-Mun Aid FY2022 | 449,001.00 | | | | | 449,001.00 |
| Resurfacing of East Ave, FY21 Mun Aid & Urban Aid | 452,089.00 | | | | | 452,089.00 |
| | | | | | | - |
| OTHER GRANTS: | | | | | | - |
| CEZ Center City Block Initiative | 9,500.00 | | | | 9,500.00 | - |
| Cumb Co Cultural & Heritage Commission CY2021 | 375.00 | | 375.00 | | | - |
| Cumb Co Cultural & Heritage Commission CY2022 | | 1,500.00 | 1,125.00 | | | 375.00 |
| SNJ Perinatal Cooperative (PREP) 10/1/20-9/30/21 | 11,553.57 | | | | 11,553.57 | - |
| SNJ Perinatal Coop-COVID-19 Vaccination Suppl Prog | | 54,480.00 | 2,060.53 | | | 52,419.47 |
| SNJ Perinatal Cooperative (SRAE) 10/1/20-9/30/21 | 4,914.19 | | | | 4,914.19 | - |
| SNJ Perinatal Cooperative (SRAE) 10/1/21-9/30/22 | 60,000.00 | | 60,000.00 | | | - |
| SNJ Perinatal Cooperative (SRAE) 10/1/22 - 9/30/23 | | 47,500.00 | | | | 47,500.00 |
| Cumb Co Prosecutors Office - PAL LE Youth Partner | 2,455.21 | | 2,455.21 | | | - |
| Cumberland Cape Atlantic YMCA-HUBS | 3,124.18 | | 1,319.91 | | 1,804.27 | - |
| | | | | | | - |
| PAGE TOTALS | 6,788,667.90 | 8,027,403.96 | 3,295,476.21 | - | 53,365.48 | 11,467,230.17 |

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 | 6,788,667.90 | 8,027,403.96 | 3,295,476.21 | - | 53,365.48 | 11,467,230.17 |
| Vineland Revolving Loan Fund - VRLF | | | | | | - |
| Acquisition of Property - 1674 W. Garden Road | 595,000.00 | | | | | 595,000.00 |
| VDID 2022 | | 100,000.00 | 91,985.29 | | | 8,014.71 |
| EZDC Vld/Mlvi UEZ Corp Employee (Rosario) 2022 | | 62,803.00 | 32,486.25 | | | 30,316.75 |
| Development 2022 | | 100,000.00 | | | | 100,000.00 |
| Economic Development Office 2022 | | 806,626.00 | 539,506.59 | | | 267,119.41 |
| Marketing 2022 | | 150,000.00 | 62,863.75 | | | 87,136.25 |
| NORC at the University of Chicago-POP for Youth Program | 36,000.00 | | 9,815.94 | | | 26,184.06 |
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| PAGE TOTALS | 7,419,667.90 | 9,246,832.96 | 4,032,134.03 | - | 53,365.48 | 12,581,001.35 |

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 | 7,419,667.90 | 9,246,832.96 | 4,032,134.03 | - | 53,365.48 | 12,581,001.35 |
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| | | | | | | - |
| PAGE TOTALS | 7,419,667.90 | 9,246,832.96 | 4,032,134.03 | - | 53,365.48 | 12,581,001.35 |

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

Sheet 10
Totals

| Grant | Balance Jan. 1, 2022 | 2022 Budget Revenue Realized | Received | Other | Cancelled | Balance Dec. 31, 2022 |
|----------------------|-------------------------|---------------------------------------|--------------|-------|-----------|--------------------------|
| PREVIOUS PAGE TOTALS | 7,419,667.90 | 9,246,832.96 | 4,032,134.03 | - | 53,365.48 | 12,581,001.35 |
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| TOTALS | 7,419,667.90 | 9,246,832.96 | 4,032,134.03 | - | 53,365.48 | 12,581,001.35 |

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 | | | | |
| FEDERAL GRANTS: | | | | | | | - |
| US Dept. of Justice | | | | | | | - |
| Bulletproof Vest Partnership Grant Program | 1,606.16 | | | | | | 1,606.16 |
| Bulletproof Vest Partnership Grant Program 2010 | 0.54 | | | | | | 0.54 |
| Bulletproof Vest Partnership Grant Program 2020 | 293.30 | | | 293.30 | | | - |
| Bulletproof Vest Partnership Grant Program 2021 | 17,108.00 | | | 16,753.60 | | | 354.40 |
| Bulletproof Vest Partnership Grant Program 2022 | | | 19,548.00 | | | | 19,548.00 |
| Edward Byrne (JAG) FY19 | 17,014.42 | | | 17,014.42 | | | - |
| Edward Byrne (JAG) FY20 | 69,852.37 | | | 42,089.89 | | | 27,762.48 |
| Edward Byrne (JAG) FY21 | 78,607.00 | | | 47,751.00 | | | 30,856.00 |
| Edward Byrne (JAG) FY22 | | | 81,542.00 | 50,988.00 | | | 30,554.00 |
| FY2020 Coronavirus Emergency Supp Funding (CESF) | 42,332.99 | | | 19,442.98 | | | 22,890.01 |
| Empowerment Zone | | | | | | | - |
| Downpayment Assistance | 11,517.07 | | | 7,670.00 | | | 3,847.07 |
| Vineland Community School Project & Community Pool | 0.80 | | | | | | 0.80 |
| Assistance to Firefighters Grant AFG-S COVID-19 | 18,747.98 | | | 2,438.10 | | | 16,309.88 |
| Assistance to Firefighters Grant AFG-S2 COVID-19-Round 2 | 12,762.16 | | | | | | 12,762.16 |
| | | | | | | | - |
| | | | | | | | - |
| PAGE TOTALS | 269,842.79 | - | 101,090.00 | 204,441.29 | - | - | 166,491.50 |

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 | 269,842.79 | - | 101,090.00 | 204,441.29 | - | - | 166,491.50 |
| NJ Department of Transporation Trust Fund Authority | | | | | | | - |
| Mill Road DESIGN, Landis Ave to CR540 | 62,409.38 | | | 57,632.02 | | | 4,777.36 |
| Garden & Mill Road Traffic Signalization (CON) | 1,977,999.53 | 199,891.04 | 460,779.30 | 2,638,669.87 | | | (0.00) |
| Landis Ave. Ph 0 (Main to Myrtle) | 347,179.87 | | 191,297.51 | 218,165.22 | | | 320,312.16 |
| Landis Ave. Ph V DESIGN (Mill to Orchard Roads) | 5,490.46 | | | | 58.98 | 5,549.44 | - |
| Landis Ave. Ph VI (CON) Rte 55 to Mill (STBGP-0056(307) | | | 1,405,990.00 | 1,405,990.00 | | | - |
| Landis Ave. Ph VI DESIGN (Mill to NJ Route 55) | 2,773.93 | | | 1,896.08 | | 877.85 | - |
| US Department of Health - CARES ACT Stimulus | 6,926.79 | | | 6,926.79 | | | - |
| NJ Dept of Health and Human Services | | | | | | | - |
| FDA - Central Regional Food Safety Seminar 2021 | 3,000.00 | | | 1,426.45 | | | 1,573.55 |
| Emergency Management Agency Assistance (EMAA)FY20 | 10,000.00 | | | 10,000.00 | | | - |
| Emergency Management Agency Assistance (EMAA)FY21 | | | 10,000.00 | | | | 10,000.00 |
| State of NJ DOH Strengthening Local Public Health Cap 2023 | | | 274,735.00 | 131,765.17 | | | 142,969.83 |
| State of NJ DOH Strengthening Local Public Health Cap 2022 | 229,468.14 | | | 228,482.14 | | | 986.00 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| PAGE TOTALS | 2,915,090.89 | 199,891.04 | 2,443,891.81 | 4,905,395.03 | 58.98 | 6,427.29 | 647,110.40 |

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet
11.2

| 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 | 2,915,090.89 | 199,891.04 | 2,443,891.81 | 4,905,395.03 | 58.98 | 6,427.29 | 647,110.40 |
| STATE GRANTS: | | | | | | | - |
| Urban Enterprise Assistance Program | | | | | | | - |
| Project No 07-44 Façade Improvement Program | 2,457.73 | | | | | | 2,457.73 |
| UEZ 1st Gen - Equipment for Landis Ave. Cleaning & Maint | | | 275,000.00 | 178,331.74 | | | 96,668.26 |
| UEZ 1st Gen - Authority Funds-Vld Administrative Budget | | | 98,298.00 | 98,298.00 | | | - |
| UEZ 1st Gen - Authority Funds-FY2023 Vld Admin Budget | | | 318,000.00 | 132,209.25 | | | 185,790.75 |
| UEZ 1st Gen - Authority Funds-Landis Ave. Corridor Project | | | 225,000.00 | | | | 225,000.00 |
| UEZ 2nd Gen - Acquisition of Property, 2572 NW Blvd. | 150,000.00 | | | | | | 150,000.00 |
| UEZ 2nd Gen - Redevelopment of Properties 2018 | 2,036.50 | | | | | | 2,036.50 |
| UEZ 2nd Gen - Marketing Project 2019 | 3,616.30 | | | 360.03 | | | 3,256.27 |
| UEZ 2nd Gen - Redevelopment 2019 | 165,111.37 | | | 75,862.95 | | | 89,248.42 |
| UEZ 2nd Gen - Landis Theater 2019 | 100,000.00 | | | | | | 100,000.00 |
| UEZ 2nd Gen - VDID 2019 | 8,007.15 | | | | | 8,007.15 | - |
| UEZ 2nd Gen - Marketing 2020 | 43,271.43 | | | 41,676.43 | | | 1,595.00 |
| UEZ 2nd Gen - Redevelopment 2020 | 200,000.00 | | | | | | 200,000.00 |
| UEZ 2nd Gen - Economic Development Office 2020 | 57,240.75 | | | 15,420.97 | | | 41,819.78 |
| UEZ 2nd Gen - VDID 2020 | 9,632.72 | | | | | 9,632.72 | - |
| UEZ 2nd Gen - Landis Theater 2020 | 100,000.00 | | | | | | 100,000.00 |
| PAGE TOTALS | 3,756,464.84 | 199,891.04 | 3,360,189.81 | 5,447,554.40 | 58.98 | 24,067.16 | 1,844,983.11 |

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 | 3,756,464.84 | 199,891.04 | 3,360,189.81 | 5,447,554.40 | 58.98 | 24,067.16 | 1,844,983.11 |
| UEZ 2nd Gen - Development 2021 | 200,000.00 | | | | | | 200,000.00 |
| UEZ 2nd Gen - Marketing 2021 | 73,442.50 | | | 60,712.61 | | | 12,729.89 |
| UEZ 2nd Gen - VDID 2021 | 17,292.25 | | | 12,361.09 | | | 4,931.16 |
| UEZ 2nd Gen - Economic Development Office 2021 | 152,685.32 | | | 68,230.02 | | | 84,455.30 |
| UEZ 2nd Gen - Corp Employee 2021 | 2,295.75 | | | 769.46 | | 1,526.29 | - |
| VRFL-Acquisition of Property-1674 W. Garden Rd. | 595,000.00 | | | | | | 595,000.00 |
| Municipal Court Administration Reimbursement Fund | 1.92 | | | | | | 1.92 |
| Municipal Court Administration Reimbursement Fund | 11,154.97 | | | 11,154.97 | | | - |
| Municipal Court Administration Reimbursement Fund | 12,573.39 | | | 12,573.39 | | | - |
| Municipal Court Administration Reimbursement Fund | 9,182.80 | | | 2,181.33 | | | 7,001.47 |
| Municipal Court Administration Reimbursement Fund | 8,153.06 | | | | | | 8,153.06 |
| Municipal Court Administration Reimbursement Fund | 8,368.51 | | | | | | 8,368.51 |
| Municipal Court Administration Reimbursement Fund | 10,515.07 | | | | | | 10,515.07 |
| Municipal Court Administration Reimbursement Fund | 8,171.17 | | | | | | 8,171.17 |
| Municipal Court Administration Reimbursement Fund | 8,641.43 | | | | | | 8,641.43 |
| Municipal Court Administration Reimbursement Fund | 6,912.22 | | | | | | 6,912.22 |
| Municipal Court Administration Reimbursement Fund | 12,253.03 | | | | | | 12,253.03 |
| Municipal Court Administration Reimbursement Fund | 36,124.61 | | | | | | 36,124.61 |
| PAGE TOTALS | 4,929,232.84 | 199,891.04 | 3,360,189.81 | 5,615,537.27 | 58.98 | 25,593.45 | 2,848,241.95 |

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 | 4,929,232.84 | 199,891.04 | 3,360,189.81 | 5,615,537.27 | 58.98 | 25,593.45 | 2,848,241.95 |
| Municipal Court Administration Reimbursement Fund | | | 20,847.06 | | | | 20,847.06 |
| Drunk Driving Enforcement Fund | 12.12 | | | | | | 12.12 |
| Drunk Driving Enforcement Fund | 5,144.83 | | | 2,674.03 | | | 2,470.80 |
| Drunk Driving Enforcement Fund | 14,398.93 | | | | | | 14,398.93 |
| Safe & Secure Communities 2022 | | | 48,600.00 | 48,600.00 | | | - |
| NJDOT Highway Safety Fund Grant Prog-Safe Corridor Act | | | 71,736.00 | 70,755.17 | | | 980.83 |
| Recycling Tonnage Grant | 327,743.14 | | 450,178.20 | 457,793.73 | | | 320,127.61 |
| NJ DEP Clean Communities 2010 | 0.37 | | | | | | 0.37 |
| NJ DEP Clean Communities 2011 | 0.08 | | | | | | 0.08 |
| NJ DEP Clean Communities 2018 | 297.86 | | | 297.86 | | | - |
| NJ DEP Clean Communities 2019 | 1,040.00 | | | 1,040.00 | | | - |
| NJ DEP Clean Communities 2020 | 468.31 | | | 468.31 | | | - |
| NJ DEP Clean Communities 2021 | 74,943.75 | | | 73,154.47 | | | 1,789.28 |
| NJ DEP Clean Communities 2022 | | | 136,630.19 | 81,731.87 | | | 54,898.32 |
| State of NJ DCA Neighborhood Preservation Program (NPP) | 122,004.15 | | | 112,127.26 | | | 9,876.89 |
| State of NJ DCA Local Recreational Improvement 2021 Grant | | | 100,000.00 | 100,000.00 | | | - |
| Cumberland County Alcohol & Drug Abuse Prevention | | | | | | | - |
| Vld Municipal Alliance - 2010 | 651.74 | | | | | | 651.74 |
| PAGE TOTALS | 5,475,938.12 | 199,891.04 | 4,188,181.26 | 6,564,179.97 | 58.98 | 25,593.45 | 3,274,295.98 |

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 | 5,475,938.12 | 199,891.04 | 4,188,181.26 | 6,564,179.97 | 58.98 | 25,593.45 | 3,274,295.98 |
| Vld Municipal Alliance - 2021 | 19,708.34 | | | 19,345.18 | | | 363.16 |
| Vld Municipal Alliance - 2022 | | | 23,231.00 | 12,858.79 | | | 10,372.21 |
| State of NJ DEPE Hazardous Discharge Remediation Grants | | | | | | | - |
| Cedarwood Drive Landfill | 59,779.23 | | | 7,727.75 | | | 52,051.48 |
| Vineland Development Center - West Campus | 47,975.45 | | | 47,975.45 | | | (0.00) |
| W. Oak Road | 25,831.00 | | | 19,561.00 | | | 6,270.00 |
| 119 SE Blvd-SJ Truck & Spring | (0.06) | | | | | | (0.06) |
| State of NJ Dept of Law & Public Safety | | | | | | | - |
| Body Worn Camera Grant Program SFY21 | | | 244,560.00 | 171,670.10 | | | 72,889.90 |
| Body Armor Replacement Program-2008, 2009, 2010, 2011 | 1.47 | | | | | | 1.47 |
| Body Armor Replacement Program 2020 | 4,423.00 | | | 4,399.20 | | | 23.80 |
| Body Armor Replacement Program 2021 | | 5,910.66 | | 5,865.60 | | | 45.06 |
| Drive Sober or Get Pulled Over Year End Crackdown 2022 | | | 12,250.00 | 6,690.97 | | | 5,559.03 |
| Drive Sober or Get Pulled Over Year End 2021 | 4,939.04 | | | 3,053.62 | | | 1,885.42 |
| Pedestrian Safety Enforcement Grant 2022 | 21,460.00 | | | 19,888.00 | | | 1,572.00 |
| Pedestrian Safety Enforcement Grant 2023 | | | 24,900.00 | 11,083.72 | | | 13,816.28 |
| FY2021 HMEP Grant | - | | | | | | - |
| | | | | | | | - |
| PAGE TOTALS | 5,660,055.59 | 205,801.70 | 4,493,122.26 | 6,894,299.35 | 58.98 | 25,593.45 | 3,439,145.73 |

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet
11.6

| 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 | 5,660,055.59 | 205,801.70 | 4,493,122.26 | 6,894,299.35 | 58.98 | 25,593.45 | 3,439,145.73 |
| State of NJ DEPE | | | | | | | - |
| No Net Loss Forestry Restoration | 13,858.79 | | | 7,468.13 | | | 6,390.66 |
| Sustainable Jersey Grant - Funded by PSEG Foundation | 2,000.00 | | | 1,311.97 | | | 688.03 |
| State Municipal Aid Road Improvement | | | | | | | - |
| Resurfacing of East Ave FY2021 Municipal Aid | 452,089.00 | | | | | | 452,089.00 |
| Resurfacing of Forest Grove Road, FY2021 LFIF | 450,000.00 | | | 450,000.00 | | | - |
| Resurfacing of Pennsylvania Ave, Mun Aid FY2022 | 449,001.00 | | | | | | 449,001.00 |
| Resurfacing of Landis Ave, Ph 5 & Signal Upgrades FY22 LFIF | | | 3,500,000.00 | | | | 3,500,000.00 |
| Resurv of Palermo Ave Project Mun Aid FY20 | | | | | | | - |
| Burns Ave. Pavement Preservation Imps. - LAIF | 150,000.00 | | | 150,000.00 | | | - |
| Resurv of Palermo Ave Project Mun Aid FY20 | 441,519.00 | | | 441,519.00 | | | - |
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| PAGE TOTALS | 7,618,523.38 | 205,801.70 | 7,993,122.26 | 7,944,598.45 | 58.98 | 25,593.45 | 7,847,314.42 |

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 | 7,618,523.38 | 205,801.70 | 7,993,122.26 | 7,944,598.45 | 58.98 | 25,593.45 | 7,847,314.42 |
| OTHER GRANTS: | | | | | | | - |
| Cumberland County Cultural & Heritage Commission | 0.45 | | | | | | 0.45 |
| Cumberland County Cultural & Heritage Commission 2022 | | | 1,500.00 | 1,500.00 | | | - |
| NORC at University of Chicago-POP For Youth Program | 29,851.77 | | | 4,000.67 | | | 25,851.10 |
| SNJ Perinatal COOP - (PREP) 10/1/20 - 9/30/21 | 11,553.57 | | | | | 11,553.57 | - |
| SNJ Perinatal COOP - (SRAE) 10/1/20 - 9/30/21 | 4,914.19 | | | | | 4,914.19 | - |
| SNJ Perinatal COOP - (SRAE) 10/1/21 - 9/30/22 | 48,190.62 | | | 48,190.62 | | | - |
| SNJ Perinatal COOP - (SRAE) 10/1/22 - 9/30/23 | | | 47,500.00 | 10,154.63 | | | 37,345.37 |
| SNJ Perinatal COOP - COVID-19 Vaccination Supp Program | | | 54,480.00 | 22,774.31 | | | 31,705.69 |
| Cumberland Cape Atlantic YMCA - HUB Coordinator | 1,804.27 | | | | | 1,804.27 | - |
| Center City Block Initiative | 9,500.00 | | | | | 9,500.00 | - |
| Landis Sewerage Authority - Master Plan Prescription Grant | 4,127.38 | | | | | | 4,127.38 |
| VRLF - VDID 2022 | | 100,000.00 | | 96,852.00 | | | 3,148.00 |
| VRLF - EZDC Vld/Mlvi Corp Employee (Rosario) 2022 | | 62,803.00 | | 28,617.11 | | | 34,185.89 |
| VRLF - Development 2022 | | 100,000.00 | | | | | 100,000.00 |
| VRLF - Economic Development Office 2022 | | 806,626.00 | | 494,292.42 | | | 312,333.58 |
| VRLF - Marketing 2022 | | 150,000.00 | | 113,228.00 | | | 36,772.00 |
| The WAWA Foundation | 21,840.00 | 9,000.00 | | 23,254.00 | | | 7,586.00 |
| PAGE TOTALS | 7,750,305.63 | 1,434,230.70 | 8,096,602.26 | 8,787,462.21 | 58.98 | 53,365.48 | 8,440,369.88 |

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 | 7,750,305.63 | 1,434,230.70 | 8,096,602.26 | 8,787,462.21 | 58.98 | 53,365.48 | 8,440,369.88 |
| South Jersey Gas Grant | 1,464.00 | 5,000.00 | | 6,464.00 | | | - |
| Cumb Co Prosecutor's Office-POP UP Play Streets | 498.32 | | | 498.32 | | | - |
| Cumb Co Prosecutor's Office-PAL LE Youth Partnership | 2,086.21 | | | 2,086.21 | | | - |
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| PAGE TOTALS | 7,754,354.16 | 1,439,230.70 | 8,096,602.26 | 8,796,510.74 | 58.98 | 53,365.48 | 8,440,369.88 |

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 | 7,754,354.16 | 1,439,230.70 | 8,096,602.26 | 8,796,510.74 | 58.98 | 53,365.48 | 8,440,369.88 |
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| PAGE TOTALS | 7,754,354.16 | 1,439,230.70 | 8,096,602.26 | 8,796,510.74 | 58.98 | 53,365.48 | 8,440,369.88 |

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 | 7,754,354.16 | 1,439,230.70 | 8,096,602.26 | 8,796,510.74 | 58.98 | 53,365.48 | 8,440,369.88 |
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| TOTALS | 7,754,354.16 | 1,439,230.70 | 8,096,602.26 | 8,796,510.74 | 58.98 | 53,365.48 | 8,440,369.88 |

**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 | | | |
| FEDERAL GRANTS | | | | | | - |
| American Rescue Plan Act 2021 | 561,760.35 | | | 4,019,691.00 | | 4,581,451.35 |
| | | | | | | - |
| STATE GRANTS: | | | | | | - |
| Urban Enterprise Zone Funds | | | | | | - |
| 1st Generation Projects | 559,588.16 | | 275,000.00 | | | 284,588.16 |
| State Body Armor Grant | | | | 8,342.72 | | 8,342.72 |
| National Opioids Settlement Fund | | | | 102,749.55 | | 102,749.55 |
| | | | | | | - |
| | | | | | | - |
| OTHER GRANTS: | | | | | | - |
| The WAWA Foundation | 9,000.00 | | 9,000.00 | | | - |
| South Jersey Gas | 5,000.00 | | 5,000.00 | | | - |
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| | | | | | | - |
| PAGE TOTALS | 1,135,348.51 | - | 289,000.00 | 4,130,783.27 | - | 4,977,131.78 |

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 | 1,135,348.51 | - | 289,000.00 | 4,130,783.27 | - | 4,977,131.78 |
| | | | | | | - |
| | | | | | | - |
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| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| TOTALS | 1,135,348.51 | - | 289,000.00 | 4,130,783.27 | - | 4,977,131.78 |

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

| | Debit | Credit |
|---|---------------|---------------|
| Balance - January 1, 2022 | xxxxxxxxxxx | xxxxxxxxxxx |
| School Tax Payable # | xxxxxxxxxxx | 4,926,016.33 |
| School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022) | xxxxxxxxxxx | 7,899,282.43 |
| Levy School Year July 1, 2022 - June 30, 2023 | xxxxxxxxxxx | 27,788,147.00 |
| Levy Calendar Year 2022 | xxxxxxxxxxx | |
| Paid | 27,275,135.00 | xxxxxxxxxxx |
| Balance - December 31, 2022 | xxxxxxxxxxx | xxxxxxxxxxx |
| School Tax Payable # | 5,439,028.33 | xxxxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023) | 7,899,282.43 | xxxxxxxxxxx |
| * Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools. | 40,613,445.76 | 40,613,445.76 |

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 | 307,189.57 |
| | | |
| 2022 Levy: | XXXXXXXXXX | XXXXXXXXXX |
| General County | XXXXXXXXXX | 47,804,922.14 |
| County Library | XXXXXXXXXX | |
| County Health | XXXXXXXXXX | |
| County Open Space Preservation | XXXXXXXXXX | 435,164.52 |
| Due County for Added and Omitted Taxes | XXXXXXXXXX | 236,906.51 |
| Paid | 48,547,276.23 | XXXXXXXXXX |
| Balance - December 31, 2022 | XXXXXXXXXX | XXXXXXXXXX |
| County Taxes | | XXXXXXXXXX |
| Due County for Added and Omitted Taxes | 236,906.51 | XXXXXXXXXX |
| | 48,784,182.74 | 48,784,182.74 |

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 |
| Special Improvement District | 51,980.00 | XXXXXXXXXX |
| | XXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXXX | XXXXXXXXXX |
| Total 2022 Levy | XXXXXXXXXX | 51,980.00 |
| Paid | 51,860.00 | XXXXXXXXXX |
| Balance - December 31, 2022 | 120.00 | XXXXXXXXXX |
| | 51,980.00 | 51,980.00 |

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 | 4,500,000.00 | 4,500,000.00 | - |
| Surplus Anticipated with Prior Written Consent of Director of Local Government Services | | | - |
| Miscellaneous Revenue Anticipated: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Adopted Budget | 30,553,859.61 | 32,063,798.57 | 1,509,938.96 |
| Added by N.J.S.A. 40A:4-87 (List on 17a) | 8,096,602.26 | 8,096,602.26 | - |
| | | | - |
| | | | - |
| Total Miscellaneous Revenue Anticipated | 38,650,461.87 | 40,160,400.83 | 1,509,938.96 |
| Receipts from Delinquent Taxes | 2,000,000.00 | 2,333,359.53 | 333,359.53 |
| | | | |
| Amount to be Raised by Taxation: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| (a) Local Tax for Municipal Purposes | 40,830,307.67 | xxxxxxxxxx | xxxxxxxxxx |
| (b) Addition to Local District School Tax | | xxxxxxxxxx | xxxxxxxxxx |
| (c) Minimum Library Tax | 1,412,023.00 | xxxxxxxxxx | xxxxxxxxxx |
| Total Amount to be Raised by Taxation | 42,242,330.67 | 43,185,106.64 | 942,775.97 |
| | 87,392,792.54 | 90,178,867.00 | 2,786,074.46 |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | Debit | Credit |
|--|----------------|----------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) | xxxxxxxxxx | 116,757,775.14 |
| Amount to be Raised by Taxation | xxxxxxxxxx | xxxxxxxxxx |
| Local District School Tax | 27,788,147.00 | xxxxxxxxxx |
| Regional School Tax | - | xxxxxxxxxx |
| Regional High School Tax | - | xxxxxxxxxx |
| County Taxes | 48,240,086.66 | xxxxxxxxxx |
| Due County for Added and Omitted Taxes | 236,906.51 | xxxxxxxxxx |
| Special District Taxes | 51,980.00 | xxxxxxxxxx |
| Municipal Open Space Tax | | xxxxxxxxxx |
| Municipal Arts and Culture Tax | | xxxxxxxxxx |
| Reserve for Uncollected Taxes | xxxxxxxxxx | 2,744,451.67 |
| Deficit in Required Collection of Current Taxes (or) | xxxxxxxxxx | - |
| Balance for Support of Municipal Budget (or) | 43,185,106.64 | 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. | 119,502,226.81 | 119,502,226.81 |

(Continued)

| Source | Budget | Realized | Excess or Deficit |
|---|--------------|--------------|-------------------|
| | | | |
| Municipal Alliance on Alcoholism & Drug Abuse | 23,231.00 | 23,231.00 | - |
| Driver Sober Get Pulled Over | 12,250.00 | 12,250.00 | - |
| Safe and Secure | 48,600.00 | 48,600.00 | - |
| USDOJ-Bullet Proof Vest | 19,548.00 | 19,548.00 | - |
| Edward Byrne JAG | 81,542.00 | 81,542.00 | - |
| Recycling Tonnage Grant | 450,178.20 | 450,178.20 | - |
| NJDOT Federal Projects | 5,558,066.81 | 5,558,066.81 | - |
| Highway Safety | 71,736.00 | 71,736.00 | - |
| UEZ 1st Generation - Authority Fund | 641,298.00 | 641,298.00 | - |
| UEZ 1st Generation - Projects | 275,000.00 | 275,000.00 | - |
| Police Miscellaneous | 244,560.00 | 244,560.00 | - |
| Municipal Court Alcohol & Education Rehab | 20,847.06 | 20,847.06 | - |
| EMPG EMA Allocation | 10,000.00 | 10,000.00 | - |
| Clean Communities | 136,630.19 | 136,630.19 | - |
| Cultural & Heritage | 1,500.00 | 1,500.00 | - |
| Southern NJ Perinatal Cooperative | 101,980.00 | 101,980.00 | - |
| Strengthening Local Public Health Capacity | 274,735.00 | 274,735.00 | - |
| Pedestrian Safety | 24,900.00 | 24,900.00 | - |
| DCA Neighborhood Preservation | 100,000.00 | 100,000.00 | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| PAGE TOTALS | 8,096,602.26 | 8,096,602.26 | - |

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 | | 79,296,190.28 |
| 2022 Budget - Added by N.J.S.A. 40A:4-87 | | 8,096,602.26 |
| Appropriated for 2022 (Budget Statement Item 9) | | 87,392,792.54 |
| Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9) | | |
| Total General Appropriations (Budget Statement Item 9) | | 87,392,792.54 |
| Add: Overexpenditures (see footnote) | | |
| Total Appropriations and Overexpenditures | | 87,392,792.54 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] | 81,053,738.00 | |
| Paid or Charged - Reserve for Uncollected Taxes | 2,744,451.67 | |
| Reserved | 1,737,181.98 | |
| Total Expenditures | | 85,535,371.65 |
| Unexpended Balances Canceled (see footnote) | | 1,857,420.89 |

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 | 1,509,938.96 |
| Delinquent Tax Collections | xxxxxxxxxx | 333,359.53 |
| | xxxxxxxxxx | |
| Required Collection of Current Taxes | xxxxxxxxxx | 942,775.97 |
| Unexpended Balances of 2022 Budget Appropriations | xxxxxxxxxx | 1,857,420.89 |
| Miscellaneous Revenue Not Anticipated | xxxxxxxxxx | 1,251,979.40 |
| 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 | 1,691,771.91 |
| Prior Years Interfunds Returned in 2022 | xxxxxxxxxx | |
| Accounts Payable Canceled | | 10,952.90 |
| | | |
| | | |
| | | |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) | xxxxxxxxxx | xxxxxxxxxx |
| Balance - January 1, 2022 | 7,899,282.43 | xxxxxxxxxx |
| Balance - December 31, 2022 | xxxxxxxxxx | 7,899,282.43 |
| 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 | 0.34 | xxxxxxxxxx |
| Refund of Prior Year Revenue | 19,513.61 | |
| Protested Checks | 2,830.96 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Deficit Balance - To Trial Balance (Sheet 3) | xxxxxxxxxx | - |
| Surplus Balance - To Surplus (Sheet 21) | 7,575,854.65 | xxxxxxxxxx |
| | 15,497,481.99 | 15,497,481.99 |

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source | Amount Realized |
|---|-----------------|
| PREVIOUS PAGE TOTALS | - |
| Photo Copies | 869.12 |
| Sale of City Owned Property | 571,431.79 |
| Vineland Fire Department Rescue Billing | |
| Police Department Extra Duty | 118,024.00 |
| City Auction | 118,024.00 |
| Cvineland Police Firearms Traing Range Fees | 14,040.00 |
| | |
| | |
| General Miscellaneous: | |
| Unclaimed Property | |
| Police Misc | |
| Refunds | 6,181.22 |
| Elections | 3,050.00 |
| Payroll Items - Miscellaneous | 755.00 |
| Licnese and Inspection Fees | 22,424.00 |
| Tax Collector - Miscellaneous | 25,295.75 |
| FEMA | 145,776.29 |
| Miscellaneous | 221,281.23 |
| | |
| Tax Collector Duplicate Tax Bills | 4,465.00 |
| Tax Collector Return Check Fees | 362.00 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19) | 1,251,979.40 |

SURPLUS - CURRENT FUND
YEAR 2022

| | Debit | Credit |
|--|---------------|---------------|
| 1. Balance - January 1, 2022 | xxxxxxxxxx | 11,565,963.62 |
| 2. | xxxxxxxxxx | |
| 3. Excess Resulting from 2022 Operations | xxxxxxxxxx | 7,575,854.65 |
| 4. Amount Appropriated in the 2022 Budget - Cash | 4,500,000.00 | 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 | 14,641,818.27 | xxxxxxxxxx |
| | 19,141,818.27 | 19,141,818.27 |

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

| | | |
|--|-----------|---------------|
| | | |
| Cash | | 15,234,334.00 |
| Investments | | |
| | | |
| Sub Total | | 15,234,334.00 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 12,283,000.63 |
| Cash Surplus | | 2,951,333.37 |
| Deficit in Cash Surplus | | |
| Other Assets Pledged to Surplus:* | | |
| (1) Due from State of N.J. Senior Citizens and Veterans Deduction | 30,230.90 | |
| Deferred Charges # | | |
| Cash Deficit # | | |
| | | |
| | | |
| | | |
| | | |
| Total Other Assets | | 30,230.90 |
| * IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" | | 2,981,564.27 |

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) | \$ | 118,961,558.89 |
| | \$ | |
| 2. Amount of Levy - Special District Taxes | \$ | 51,860.00 |
| 3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq. | \$ | |
| 4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq. | \$ | |
| 5a. Subtotal 2022 Levy | \$ | 119,013,418.89 |
| 5b. Reductions Due to Tax Appeals** | \$ | |
| 5c. Total 2022 Tax Levy | \$ | 119,013,418.89 |
| 6. Transferred to Tax Title Liens | \$ | 293,308.74 |
| 7. Transferred to Foreclosed Property | \$ | |
| 8. Remitted, Abated or Canceled | \$ | 80,596.05 |
| 9. Discount Allowed | \$ | |
| 10. Collected in Cash: In 2021 | \$ | 1,333,340.30 |
| In 2022* | \$ | 115,087,591.77 |
| Homestead Benefit Credit | \$ | |
| State's Share of 2022 Senior Citizens and Veterans Deductions Allowed | \$ | 336,843.07 |
| Total To Line 14 | \$ | 116,757,775.14 |
| 11. Total Credits | \$ | 117,131,679.93 |
| 12. Amount Outstanding December 31, 2022 | \$ | 1,881,738.96 |
| 13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is | | <u>98.10%</u> |

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

| | |
|--|-------------------|
| 14. <u>Calculation of Current Taxes Realized in Cash:</u> | |
| Total of Line 10 | \$ 116,757,775.14 |
| Less: Reserve for Tax Appeals Pending State Division of Tax Appeals | \$ |
| To Current Taxes Realized in Cash (Sheet 17) | \$ 116,757,775.14 |

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) | \$ 116,757,775.14 |
| LESS: Proceeds from Accelerated Tax Sale | |
| Net Cash Collected | \$ 116,757,775.14 |
| Line 5c (sheet 22) Total 2022 Tax Levy | \$ 119,013,418.89 |
| Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is | 98.10% |

(2) Utilizing Tax Levy Sale

| | |
|---|-------------------|
| Total of Line 10 Collected in Cash (sheet 22) | \$ 116,757,775.14 |
| LESS: Proceeds from Tax Levy Sale (excluding premium) | |
| Net Cash Collected | \$ 116,757,775.14 |
| Line 5c (sheet 22) Total 2022 Tax Levy | \$ 119,013,418.89 |
| Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is | 98.10% |

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 | 40,563.32 | XXXXXXXXXX |
| Due To State of New Jersey | XXXXXXXXXX | |
| 2. Senior Citizens Deductions Per Tax Billings | 125,500.00 | XXXXXXXXXX |
| 3. Veterans Deductions Per Tax Billings | 207,500.00 | XXXXXXXXXX |
| 4. Deductions Allowed By Tax Collector | 9,750.00 | XXXXXXXXXX |
| 5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021) | 4,541.77 | |
| 6. | | |
| 7. Deductions Disallowed By Tax Collector | XXXXXXXXXX | 5,906.93 |
| 8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021) | XXXXXXXXXX | 22,007.53 |
| 9. Received in Cash from State | XXXXXXXXXX | 329,709.73 |
| 10. | | |
| 11. | | |
| 12. Balance - December 31, 2022 | XXXXXXXXXX | XXXXXXXXXX |
| Due From State of New Jersey | XXXXXXXXXX | 30,230.90 |
| Due To State of New Jersey | - | XXXXXXXXXX |
| | 387,855.09 | 387,855.09 |

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

| | |
|----------------------|------------|
| Line 2 | 125,500.00 |
| Line 3 | 207,500.00 |
| Line 4 | 9,750.00 |
| Sub - Total | 342,750.00 |
| Less: Line 7 | 5,906.93 |
| To Item 10, Sheet 22 | 336,843.07 |

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 | 85,686.68 |
| Taxes Pending Appeals | 85,686.68 | 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 | | 85,686.68 | xxxxxxxxxx |
| Taxes Pending Appeals* | 85,686.68 | 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 | | 85,686.68 | 85,686.68 |

cdigiorgio@vinelandcity.org

Signature of Tax Collector

T1362

License #

1/29/2023

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | Debit | Credit |
|--|--------------|--------------|--------------|
| 1. Balance - January 1, 2022 | | 4,808,557.75 | XXXXXXXXXX |
| A. Taxes | 2,220,751.34 | XXXXXXXXXX | XXXXXXXXXX |
| B. Tax Title Liens | 2,587,806.41 | XXXXXXXXXX | XXXXXXXXXX |
| 2. Canceled: | | XXXXXXXXXX | XXXXXXXXXX |
| A. Taxes | | XXXXXXXXXX | 14,572.09 |
| B. Tax Title Liens | | XXXXXXXXXX | |
| 3. Transferred to Foreclosed Tax Title Liens: | | XXXXXXXXXX | XXXXXXXXXX |
| A. Taxes | | XXXXXXXXXX | |
| B. Tax Title Liens | | XXXXXXXXXX | 219,364.60 |
| 4. Added Taxes | | | XXXXXXXXXX |
| 5. Added Tax Title Liens | | | XXXXXXXXXX |
| 6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens; | | XXXXXXXXXX | |
| A. Taxes - Transfers to Tax Title Liens | | XXXXXXXXXX | (1) |
| B. Tax Title Liens - Transfers from Taxes | | (1) - | XXXXXXXXXX |
| 7. Balance Before Cash Payments | | XXXXXXXXXX | 4,574,621.06 |
| 8. Totals | | 4,808,557.75 | 4,808,557.75 |
| 9. Balance Brought Down | | 4,574,621.06 | XXXXXXXXXX |
| 10. Collected: | | XXXXXXXXXX | 2,333,359.53 |
| A. Taxes | 2,147,079.92 | XXXXXXXXXX | XXXXXXXXXX |
| B. Tax Title Liens | 186,279.61 | XXXXXXXXXX | XXXXXXXXXX |
| 11. Interest and Costs - 2022 Tax Sale | | 12,467.74 | XXXXXXXXXX |
| 12. 2022 Taxes Transferred to Liens | | 293,308.74 | XXXXXXXXXX |
| 13. 2022 Taxes | | 1,881,738.96 | XXXXXXXXXX |
| 14. Balance - December 31, 2022 | | XXXXXXXXXX | 4,428,776.97 |
| A. Taxes | 1,940,838.29 | XXXXXXXXXX | XXXXXXXXXX |
| B. Tax Title Liens | 2,487,938.68 | XXXXXXXXXX | XXXXXXXXXX |
| 15. Totals | | 6,762,136.50 | 6,762,136.50 |

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 51.00%

17. Item No.14 multiplied by percentage shown above is 2,258,676.25 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 | 1,709,702.81 | XXXXXXXXXX |
| 2. Foreclosed or Deeded in 2022 | XXXXXXXXXX | XXXXXXXXXX |
| 3. Tax Title Liens | 219,364.60 | XXXXXXXXXX |
| 4. Taxes Receivable | - | XXXXXXXXXX |
| 5A. | | XXXXXXXXXX |
| 5B. | XXXXXXXXXX | |
| 6. Adjustment to Assessed Valuation | | XXXXXXXXXX |
| 7. Adjustment to Assessed Valuation | XXXXXXXXXX | |
| 8. Sales | XXXXXXXXXX | XXXXXXXXXX |
| 9. Cash * | XXXXXXXXXX | |
| 10. Contract | XXXXXXXXXX | |
| 11. Mortgage | XXXXXXXXXX | |
| 12. Loss on Sales | XXXXXXXXXX | |
| 13. Gain on Sales | | XXXXXXXXXX |
| 14. Balance - December 31, 2022 | XXXXXXXXXX | 1,929,067.41 |
| | 1,929,067.41 | 1,929,067.41 |

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* | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| Emergency Authorization - Schools | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| Overexpenditure of Appropriations | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| <div></div> | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| <div></div> | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| <div></div> | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| <div></div> | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| <div></div> | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| <div></div> | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| <div></div> | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| <div></div> | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| <div></div> | \$ <div></div> | \$ <div></div> | \$ <div></div> | \$ - |
| TOTAL DEFERRED CHARGES | \$ - | \$ - | \$ - | \$ - |

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

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

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

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. | <div></div> | <div></div> | <div></div> | \$ <div></div> | <div></div> |
| 2. | <div></div> | <div></div> | <div></div> | \$ <div></div> | <div></div> |
| 3. | <div></div> | <div></div> | <div></div> | \$ <div></div> | <div></div> |
| 4. | <div></div> | <div></div> | <div></div> | \$ <div></div> | <div></div> |

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 | |
| | | | | | | | - |
| | | | | | | | - |
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| | | | | | | | - |
| | | | | | | | - |
| Totals | | - | - | - | - | - | - |

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

Chief Financial Officer

* 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 | |
| | | | | | | | - |
| | | | | | | | - |
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| | | | | | | | - |
| | | | | | | | - |
| Totals | | - | - | - | - | - | - |

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

Chief Financial Officer

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

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

| | Debit | Credit | 2023 Debt Service |
|---|---------------|---------------|-------------------|
| Outstanding - January 1, 2022 | xxxxxxxxxx | 22,200,000.00 | |
| Issued | xxxxxxxxxx | - | |
| Paid | 3,740,000.00 | xxxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2022 | 18,460,000.00 | xxxxxxxxxx | |
| | 22,200,000.00 | 22,200,000.00 | |
| 2023 Bond Maturities - General Capital Bonds | | | \$ 3,925,000.00 |
| 2023 Interest on Bonds* | | \$ 461,150.00 | |
| 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) | | | \$ 461,150.00 |

LIST OF BONDS ISSUED DURING 2022

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

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

| | Debit | Credit | 2023 Debt Service |
|--|------------|------------|-------------------|
| Outstanding - January 1, 2022 | xxxxxxxx | 566,067.63 | |
| Issued | xxxxxxxx | - | |
| Paid | 109,964.08 | xxxxxxxx | |
| Refunded | | | |
| | | | |
| Outstanding - December 31, 2022 | 456,103.55 | xxxxxxxx | |
| | 566,067.63 | 566,067.63 | |
| 2023 Loan Maturities | | | \$ 102,219.95 |
| 2023 Interest on Loans | | | \$ 4,017.26 |
| Total 2023 Debt Service for GREEN TRUST Loan | | | \$ 106,237.21 |
| DEMOLITION BOND LOAN | | | |
| Outstanding - January 1, 2022 | xxxxxxxx | | |
| Issued | xxxxxxxx | 391,000.00 | |
| Paid | 73,500.00 | xxxxxxxx | |
| | | | |
| Outstanding - December 31, 2022 | 317,500.00 | xxxxxxxx | |
| | 391,000.00 | 391,000.00 | |
| 2023 Loan Maturities | | | \$ 63,500.00 |
| 2023 Interest on Loans | | | \$ |
| Total 2023 Debt Service for DEMOLITION BOND Loan | | | \$ 63,500.00 |

LIST OF LOANS ISSUED DURING 2022

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

| 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 IMPROVEMENTS | 26,557,000.00 | 11/8/2022 | 26,557,000.00 | 11/08/23 | 5.0000% | 250,000.00 | 983,406.00 | |
| | | | | | | | | |
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| | | | | | | | | |
| Page Totals | 26,557,000.00 | | 26,557,000.00 | | | 250,000.00 | 983,406.00 | |

Sheet 33

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 | 26,557,000.00 | | 26,557,000.00 | | | 250,000.00 | 983,406.00 | |
| | | | | | | | | |
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| | | | | | | | | |
| PAGE TOTALS | 26,557,000.00 | | 26,557,000.00 | | | 250,000.00 | 983,406.00 | |

Sheet
33.1

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 | 26,557,000.00 | | 26,557,000.00 | | | 250,000.00 | 983,406.00 | |
| | | | | | | | | |
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| | | | | | | | | |
| PAGE TOTALS | 26,557,000.00 | | 26,557,000.00 | | | 250,000.00 | 983,406.00 | |

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

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

***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. LEASE OF PROPERTY KNOWN AS 57 W. PARK AVENUE | 2,624,297.99 | 208,517.94 | 126,186.46 |
| 2. LEASE OF PUBLIC SAFETY BUILDING | 20,685,000.00 | 680,000.00 | 781,412.50 |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
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| 13. | | | |
| 14. | | | |
| Total | 23,309,297.99 | 888,517.94 | 907,598.96 |

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Sheet 35

| 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 |
| 09-16 & 06-6: Closure of Sanitary Landfill | 43,582.71 | - | | | (26,244.77) | | 69,827.48 | |
| 2014-23 Clean up Public Works & Well 13 | 76,371.73 | - | | | 76,056.62 | 315.11 | (0.00) | |
| 2016-38 Various Capital Improvements | 46,004.83 | - | | | (189,784.41) | 30,317.47 | 205,471.77 | |
| 2017-29 Green Acres Multipark - 0614-14-014 | 92,541.68 | - | | | | | 92,541.68 | |
| 2017-53 Construction of EMS Building with Equipment | 47,759.66 | - | | | 16,137.87 | | 31,621.79 | |
| 2017-54 Improvement to Various Roads and Related | 20,047.79 | - | | | 11,558.89 | | 8,488.90 | |
| 2017-61 Burnt Mill Improvements and Historic Bridge | 683,850.92 | - | | | 43,720.00 | | 640,130.92 | |
| 2017-64 Various Department Improvement | 736,695.07 | 125.00 | | | 662,154.27 | 24,470.33 | 50,070.47 | 125.00 |
| 2018-74 Various Department Improvement | 599,496.40 | - | | | 412,996.24 | | 186,500.16 | |
| 2019-17 Cost of Revelopment Program - RAB | 765,724.41 | - | | | 464,002.68 | 301,721.73 | - | |
| 2019-18 Various Roads & Drainage | 5,862.45 | - | | | (2,946.85) | | 8,809.30 | |
| 2020-07 Various Roads & Related Drainage | 85,115.61 | - | | | 85,115.61 | | (0.00) | |
| 2020-08 Various Department Improvement | 1,638,372.70 | 6,750.00 | | | 724,272.90 | | 914,099.80 | 6,750.00 |
| 2021-19 Various Department Improvement | 4,424,814.63 | 937,150.00 | | | 2,187,962.06 | | 2,236,852.57 | 937,150.00 |
| 2021-20 Various Roads & Related Drainage | 2,649,330.07 | 250,000.00 | | | 2,567,336.11 | | 81,993.96 | 250,000.00 |
| 2021-56 Construction of a Fire Station | - | 16,999,970.76 | | | 2,277,738.48 | | | 14,722,232.28 |
| 2021-75 Sewer Extension of Cavallo Drive | 10,000.00 | 200,000.00 | | | 210,000.00 | | | - |
| 2022-22 Various Roads & Related Drainage | - | - | 4,750,000.00 | 250,000.00 | 4,223,678.17 | | | 776,321.83 |
| 2022-23 Various Department Improvement | - | - | 4,000,000.00 | 1,000,000.00 | 1,717,265.16 | | | 3,282,734.84 |
| Page Total | 11,925,570.66 | 18,393,995.76 | 8,750,000.00 | 1,250,000.00 | 15,461,019.03 | 356,824.64 | 4,526,408.80 | 19,975,313.95 |

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 | 11,925,570.66 | 18,393,995.76 | 8,750,000.00 | 1,250,000.00 | 15,461,019.03 | 356,824.64 | 4,526,408.80 | 19,975,313.95 |
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| | | | | | | | | |
| PAGE TOTALS | 11,925,570.66 | 18,393,995.76 | 8,750,000.00 | 1,250,000.00 | 15,461,019.03 | 356,824.64 | 4,526,408.80 | 19,975,313.95 |

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 | 11,925,570.66 | 18,393,995.76 | 8,750,000.00 | 1,250,000.00 | 15,461,019.03 | 356,824.64 | 4,526,408.80 | 19,975,313.95 |
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| PAGE TOTALS | 11,925,570.66 | 18,393,995.76 | 8,750,000.00 | 1,250,000.00 | 15,461,019.03 | 356,824.64 | 4,526,408.80 | 19,975,313.95 |

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 | 11,925,570.66 | 18,393,995.76 | 8,750,000.00 | 1,250,000.00 | 15,461,019.03 | 356,824.64 | 4,526,408.80 | 19,975,313.95 |
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| GRAND TOTALS | 11,925,570.66 | 18,393,995.76 | 8,750,000.00 | 1,250,000.00 | 15,461,019.03 | 356,824.64 | 4,526,408.80 | 19,975,313.95 |

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 | 1,511,172.49 |
| Received from 2022 Budget Appropriation* | xxxxxxxx | 4,500,000.00 |
| | 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 |
| ORDINANCE 2022-22 | 250,000.00 | xxxxxxxx |
| ORDINANCE 2022-23 | 1,000,000.00 | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxx |
| | | xxxxxxxx |
| Balance - December 31, 2022 | 4,761,172.49 | xxxxxxxx |
| | 6,011,172.49 | 6,011,172.49 |

*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 | |
| Funded Improvement Authorizations Cancelled | | |
| | | XXXXXXXXXX |
| Appropriated to Finance Improvement Authorizations | | XXXXXXXXXX |
| Appropriated to 2022 Budget Revenue | | 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 |
|-------------------|------------------------|------------------------------------|--|-------------------------------|
| Ordinance 2022-23 | 5,000,000.00 | 4,750,000.00 | 250,000.00 | |
| | | | | |
| Ordinance 2022-23 | 5,000,000.00 | 4,000,000.00 | 1,000,000.00 | |
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| Total | 10,000,000.00 | 8,750,000.00 | 1,250,000.00 | - |

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2022

| | Debit | Credit |
|--|------------|------------|
| Balance - January 1, 2022 | xxxxxxxxx | 113,357.01 |
| Premium on Sale of Bonds | xxxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxxx | 30,632.58 |
| | | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxx |
| Appropriated to 2022 Budget Revenue | 100,000.00 | xxxxxxxxx |
| Balance - December 31, 2022 | 43,989.59 | xxxxxxxxx |
| | 143,989.59 | 143,989.59 |

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

\$ 119,013,418.89
2. Amount of Item 1 Collected in 2022 (*)

\$ 116,757,775.14
3. Seventy (70) percent of Item 1

\$ 83,309,393.22

(*) 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

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

Answer YES or NO 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

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 | \$ | | \$ 236,906.51 | \$ 236,906.51 |
| 3. Amounts due Special Districts | \$ | | \$ 120.00 | \$ 120.00 |
| 4. Amount due School Districts for School Tax | \$ | | \$ 5,439,028.33 | \$ 5,439,028.33 |

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 - ELECTRIC 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 | 37,609,810.82 | |
| Investments | 30,357,182.00 | |
| | | |
| Due from - | | |
| Due from - | | |
| | | |
| Receivables Offset with Reserves: | | |
| Consumer Accounts Receivable | 13,723,713.31 | |
| Liens Receivable | - | |
| Inventory | 3,458,516.07 | |
| FTR Collateral | 134,882.94 | |
| | | |
| | | |
| Deferred Charges (Sheet 48) | | |
| | | |
| | | |
| | | |
| Cash Liabilities: | | |
| Appropriation Reserves | | 4,330,970.67 |
| Encumbrances Payable | | 10,579,532.75 |
| Accrued Interest on Bonds and Notes | | 1,090,818.23 |
| Due to - Electric Capital | | 10,988,451.57 |
| Accounts Payable | | 4,756,418.64 |
| Prepaid Consumer Accounts & Customer Advances for Construction | | 886,071.93 |
| Consumer Deposits and Accrued Interest on Consumer Deposits | | 1,009,026.04 |
| Reserve for Donations (School Counts), Inventory (CL), & ARP Payments | | 1,246,266.31 |
| Subtotal - Cash Liabilities | | 34,887,556.14 |
| Reserve for Consumer Accounts and Lien Receivable | | 13,723,713.31 |
| Reserve for Inventory & FTR Collateral | | 3,593,399.01 |
| Fund Balance | | 33,079,436.68 |
| | | |
| Total | 85,284,105.14 | 85,284,105.14 |

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - ELECTRIC 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 - ELECTRIC 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 | 409,131,458.13 | - |
| | | |
| | | |
| | | |
| | | |
| BONDS PAYABLE | | 128,215,000.00 |
| LOANS PAYABLE | | - |
| CAPITAL LEASES PAYABLE | | 521,278.01 |
| BOND ANTICIPATION NOTES | | - |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 3,344,619.33 |
| UNFUNDED | | - |
| CONTRACTS PAYABLE | | 6,271,535.91 |
| ENCUMBRANCES | | |
| DUE TO ELECTRIC OPERATING | | |
| RESERVE FOR AMORTIZATION | | 227,277,740.95 |
| RESERVE FOR DEFERRED AMORTIZATION | | 12,869,987.00 |
| RESERVE FOR DEBT SERVICE | | |
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| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| CAPITAL IMPROVEMENT FUND | | 27,792,136.26 |
| CAPITAL FUND BALANCE | | 2,839,160.67 |
| | | |
| TOTALS | 409,131,458.13 | 409,131,458.13 |

(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 ELECTRIC 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 ELECTRIC UTILITY BUDGET - 2022

BUDGET REVENUES

| Source | Budget | Received in Cash | Excess or Deficit* |
|---|----------------|---------------------|-----------------------|
| Operating Surplus Anticipated | 1,481,265.00 | 1,481,265.00 | - |
| Operating Surplus Anticipated with Consent of Director of Local Government | | | - |
| Light & Power Sales | 101,301,999.00 | 105,337,244.60 | 4,035,245.60 |
| Jobbing Revenue | 71,039.00 | 106,099.30 | 35,060.30 |
| Miscellaneous Revenue | 1,000,706.00 | 1,974,365.79 | 973,659.79 |
| Anticipated Interest Subsidy | 429,000.00 | 338,300.85 | (90,699.15) |
| | | | - |
| Reserve for Debt Service | | | - |
| Capital Fund Balance | 1,000,000.00 | 1,000,000.00 | |
| Added by N.J.S.A. 40A:4-87:(List) | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | - |
| | | | - |
| Subtotal | 105,284,009.00 | 110,237,275.54 | 4,953,266.54 |
| Deficit (General Budget) ** | | | - |
| | 105,284,009.00 | 110,237,275.54 | 4,953,266.54 |

** 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 | | 105,284,009.00 |
| Added by N.J.S.A. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 105,284,009.00 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 105,284,009.00 |
| Deduct Expenditures: | | |
| Paid or Charged | 100,952,923.64 | |
| Reserved | 4,330,970.67 | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 105,283,894.31 |
| Unexpended Balance Canceled (See Footnote) | | 114.69 |

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

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

STATEMENT OF 2022 OPERATION

ELECTRIC UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Electric 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)") | 110,237,275.54 | |
| Miscellaneous Revenue Not Anticipated | 364,028.75 | |
| 2021 Appropriation Reserves Canceled in 2022 | 4,228,396.42 | |
| Liquidated Reserve for Protested Checks | 592.06 | |
| | | |
| Total Revenue Realized | | 114,830,292.77 |
| Expenditures: | xxxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxxx | |
| Paid or Charged | 100,952,923.64 | |
| Reserved | 4,330,970.67 | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | 578.51 | |
| | | |
| Total Expenditures | 105,284,472.82 | |
| Less: Deferred Charges Included in Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 105,284,472.82 |
| Excess | | 9,545,819.95 |
| Budget Appropriation - Surplus (General Budget)** | | |
| Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46) | 9,545,819.95 | |
| | | |
| Deficit | | - |
| Anticipated Revenue - Deficit (General Budget)** | - | |
| Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46) | - | |

SECTION 2:

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

| | | |
|--|--------------|--------------|
| 2021 Appropriation Reserves Canceled in 2022 | 4,228,396.42 | |
| Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None ' | | |
| * Excess (Revenue Realized) | | 4,228,396.42 |

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

RESULTS OF 2022 OPERATIONS - ELECTRIC UTILITY

| | Debit | Credit |
|---|--------------|--------------|
| Excess in Anticipated Revenues | xxxxxxxxxx | 4,953,266.54 |
| Unexpended Balances of Appropriations | xxxxxxxxxx | 114.69 |
| Miscellaneous Revenues Not Anticipated | xxxxxxxxxx | 364,028.75 |
| Unexpended Balances of 2021 Appropriation Reserves* | xxxxxxxxxx | 4,228,396.42 |
| Liquidated Reserve for Protested Checks | | 592.06 |
| Deficit in Anticipated Revenues | - | xxxxxxxxxx |
| Cash Refund of Prior Year Revenue | 578.51 | xxxxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxxx | - |
| Excess in Operations - to Operating Surplus | 9,545,819.95 | xxxxxxxxxx |
| * See <u>restriction</u> in amount on Sheet 45, SECTION 2 | 9,546,398.46 | 9,546,398.46 |

OPERATING SURPLUS - ELECTRIC UTILITY

| | Debit | Credit |
|--|---------------|---------------|
| Balance - January 1, 2022 | xxxxxxxxxx | 37,014,881.73 |
| | | |
| Excess in Results of 2022 Operations | xxxxxxxxxx | 9,545,819.95 |
| Amount Appropriated in the 2022 Budget - Cash | 1,481,265.00 | xxxxxxxxxx |
| Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxxxx |
| Amount Appropriated in 2022 Budget - Current Fund | 12,000,000.00 | |
| Balance - December 31, 2022 | 33,079,436.68 | xxxxxxxxxx |
| | 46,560,701.68 | 46,560,701.68 |

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

| | |
|---|---------------|
| Cash | 37,609,810.82 |
| Investments | 46,146,262.48 |
| Interfund Accounts Receivable | |
| Subtotal | 83,756,073.30 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | 34,887,556.14 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | 48,868,517.16 |
| Other Assets Pledged to Surplus:* | |
| Deferred Charges # | |
| Operating Deficit # | |
| Total Other Assets | - |
| # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET. | 48,868,517.16 |

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

SCHEDULE OF ELECTRIC UTILITY ACCOUNTS RECEIVABLE

| | | | | |
|---------------------------|----|----------------|----|----------------|
| Balance December 31, 2021 | | | \$ | 12,366,537.33 |
| Increased by: | | | | |
| Rents Levied | | | \$ | 106,694,420.58 |
| Decreased by: | | | | |
| Collections | \$ | 104,661,902.62 | | |
| Overpayments applied | \$ | 675,341.98 | | |
| Transfer to Liens | \$ | | | |
| Other | \$ | | | |
| | | | \$ | 105,337,244.60 |
| Balance December 31, 2022 | | | \$ | 13,723,713.31 |

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

SCHEDULE OF ELECTRIC 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 -
ELECTRIC 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 | \$ | \$ | \$ | \$ - |
| | Total Operating | \$ - | \$ - | \$ - | \$ - |
| 6. | | \$ | \$ | \$ | \$ - |
| 7. | | \$ | \$ | \$ | \$ - |
| | Total Capital | \$ - | \$ - | \$ - | \$ - |

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

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

| | <u>Date</u> | <u>Purpose</u> | <u>Amount</u> |
|----|-------------|----------------|---------------|
| 1. | | | \$ |
| 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 | |
| | | | | | | | - |
| | | | | | | | - |
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| | | | | | | | - |
| | | | | | | | - |
| | | Totals | - | - | - | - | - |

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

Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
ELECTRIC 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 | | \$ | |
| ELECTRIC UTILITY CAPITAL BONDS | | | |
| Outstanding - January 1, 2022 | xxxxxxxxxx | 138,115,000.00 | |
| Issued | xxxxxxxxxx | | |
| Paid | 9,900,000.00 | xxxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2022 | 128,215,000.00 | xxxxxxxxxx | |
| | 138,115,000.00 | 138,115,000.00 | |
| 2023 Bond Maturities - Capital Bonds | | | \$ 9,990,000.00 |
| 2023 Interest on Bonds | | \$ 3,493,864.75 | |

INTEREST ON BONDS - ELECTRIC UTILITY BUDGET

| | | |
|--|-----------------|-----------------|
| 2023 Interest on Bonds (*Items) | \$ 3,493,864.75 | |
| Less: Interest Accrued to 12/31/2022 (Trial Balance) | \$ 1,090,818.23 | |
| Subtotal | \$ 2,403,046.52 | |
| Add: Interest to be Accrued as of 12/31/2023 | \$ 1,010,280.43 | |
| Required Appropriation 2023 | | \$ 3,413,326.95 |

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
ELECTRIC 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 | | \$ | |
| ELECTRIC 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 - ELECTRIC 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 |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | - | - | | |

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
ELECTRIC 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 | | \$ | |
| ELECTRIC 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 - ELECTRIC 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 |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
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| | - | - | | |

DEBT SERVICE FOR ELECTRIC 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 ELECTRIC 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 - ELECTRIC 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 ELECTRIC 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 ** | |
| | | | | | | | | |
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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 ELECTRIC UTILITY

| Purpose | Amount Lease Obligation Outstanding Dec. 31, 2022 | 2023 Budget Requirements | |
|--|---|--------------------------|-------------------|
| | | For Prinicipal | For Interest/Fees |
| | | | |
| Lease of Property known as 57 W. Park Avenue - Res. 2017-586 | 521,278.01 | 36,349.19 | 26,934.73 |
| | | | |
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| | | | |
| Total | 521,278.01 | 36,349.19 | 26,934.73 |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (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 |
| | | | | | | | | |
| 22-48 Demolition of Howard Down Power Plant | | | 11,000,000.00 | | 7,655,380.67 | | 3,344,619.33 | |
| | | | | | | | | |
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| | | | | | | | | |
| PAGE TOTALS | - | - | 11,000,000.00 | - | 7,655,380.67 | - | 3,344,619.33 | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (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 | - | - | 11,000,000.00 | - | 7,655,380.67 | - | 3,344,619.33 | - |
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| | | | | | | | | |
| PAGE TOTALS | - | - | 11,000,000.00 | - | 7,655,380.67 | - | 3,344,619.33 | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (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 | - | - | 11,000,000.00 | - | 7,655,380.67 | - | 3,344,619.33 | - |
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| PAGE TOTALS | - | - | 11,000,000.00 | - | 7,655,380.67 | - | 3,344,619.33 | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (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 | - | - | 11,000,000.00 | - | 7,655,380.67 | - | 3,344,619.33 | - |
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| | | | | | | | | |
| PAGE TOTALS | - | - | 11,000,000.00 | - | 7,655,380.67 | - | 3,344,619.33 | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (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 | - | - | 11,000,000.00 | - | 7,655,380.67 | - | 3,344,619.33 | - |
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| | | | | | | | | |
| TOTALS | - | - | 11,000,000.00 | - | 7,655,380.67 | - | 3,344,619.33 | - |

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

ELECTRIC UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|--|---------------|---------------|
| Balance - January 1, 2022 | xxxxxxxxx | 27,292,136.26 |
| Received from 2022 Budget Appropriation | xxxxxxxxx | 500,000.00 |
| Budget Appropriation Transfers | xxxxxxxxx | 11,000,000.00 |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxxx | |
| Due from Electric Operating | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxxx | xxxxxxxxx |
| | | xxxxxxxxx |
| Record Ordinance 2022-48 | 11,000,000.00 | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxx |
| | | xxxxxxxxx |
| Balance - December 31, 2022 | 27,792,136.26 | xxxxxxxxx |
| | 38,792,136.26 | 38,792,136.26 |

ELECTRIC UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

ELECTRIC UTILITY FUND

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

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2022 or Prior Years |
|------------------------------|------------------------|------------------------------------|--|--|
| | | | | |
| 2022-48 Demolition of Howard | 11,000,000.00 | 11,000,000.00 | - | - |
| Down Power Plant | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | 11,000,000.00 | 11,000,000.00 | - | - |

ELECTRIC UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

| | Debit | Credit |
|---|--------------|--------------|
| Balance - January 1, 2022 | xxxxxxxxx | 3,839,160.67 |
| Premium on Sale of Bonds | xxxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxxx | |
| Miscellaneous | | |
| Utility Capital Surplus Appropriation | 1,000,000.00 | |
| | | |
| Appropriated to Finance Improvement Authorization | | xxxxxxxxx |
| Appropriation to 2022 Budget Reserve | | xxxxxxxxx |
| Balance - December 31, 2022 | 2,839,160.67 | xxxxxxxxx |
| | 3,839,160.67 | 3,839,160.67 |

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

POST CLOSING
TRIAL BALANCE - WATER AND SEWER UTILITY FUND
AS AT DECEMBER 31, 2022
Operating and Capital Sections

(Separately Stated)

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

| Title of Account | Debit | Credit |
|---|--------------|------------------|
| | | |
| Cash | 7,142,018.46 | |
| Investments | | |
| | | |
| Due from - Water Capital | 54.84 | |
| Due from - | | |
| | | |
| Receivables Offset with Reserves: | | |
| Consumer Accounts Receivable | 1,348,014.04 | |
| Liens Receivable | - | |
| Inventory | 759,191.95 | |
| | | |
| | | |
| | | |
| Deferred Charges (Sheet 48) | | |
| | | |
| | | |
| | | |
| Cash Liabilities: | | |
| Appropriation Reserves | | 387,116.80 |
| Encumbrances Payable | | 775,450.11 |
| Accrued Interest on Bonds and Notes | | 35,674.48 |
| Accounts Payable | | 22,174.61 |
| Reserve for Water Main Extension | | 1,238,298.90 |
| Reserve for DCA - LIHWAP Payments | | 1,500.00 |
| | | |
| | | |
| Subtotal - Cash Liabilities | | 2,460,214.90 "C" |
| Reserve for Consumer Accounts and Lien Receivable | | 2,107,205.99 |
| | | |
| Fund Balance | | 4,681,858.40 |
| | | |
| Total | 9,249,279.29 | 9,249,279.29 |

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER AND SEWER 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 |
|---|---------------|------------|
| | | |
| CAPITAL SECTION: | | |
| | | |
| Est. Proceeds Bonds and Notes Authorized | | XXXXXXXXXX |
| Bonds and Notes Authorized but Not Issued | XXXXXXXXXX | - |
| | | |
| CASH | 2,923,374.71 | |
| | | |
| DUE FROM CURRENT FUND | | |
| | | |
| FIXED CAPITAL: | | |
| COMPLETED | 71,476,225.51 | |
| AUTHORIZED AND UNCOMPLETED | 105,310.00 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| PAGE TOTALS | 74,504,910.22 | - |

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - WATER AND SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2022

Operating and Capital Sections

(Separately Stated)

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

| Title of Account | Debit | Credit |
|-----------------------------------|---------------|---------------|
| PREVIOUS PAGE TOTALS | 74,504,910.22 | - |
| | | |
| | | |
| | | |
| | | |
| BONDS PAYABLE | | 2,302,000.00 |
| LOANS PAYABLE | | 2,131,143.56 |
| CAPITAL LEASES PAYABLE | | - |
| BOND ANTICIPATION NOTES | | - |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 71,208.07 |
| UNFUNDED | | - |
| CONTRACTS PAYABLE | | |
| ENCUMBRANCES | | |
| DUE TO ELECTRIC OPERATING | | |
| DUE TO WATER OPERATING | | 54.84 |
| RESERVE FOR AMORTIZATION | | 62,331,469.62 |
| RESERVE FOR DEFERRED AMORTIZATION | | 4,816,922.33 |
| RESERVE FOR DEBT SERVICE | | - |
| RESERVE FOR EDA GRANT | | 158,783.50 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| CAPITAL IMPROVEMENT FUND | | 2,000,000.00 |
| CAPITAL FUND BALANCE | | 693,328.30 |
| | | |
| TOTALS | 74,504,910.22 | 74,504,910.22 |

(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

| Title of Account | Debit | Credit |
|-------------------------------|------------|------------|
| CASH | 24,012.94 | |
| | | |
| | | |
| | | |
| ASSESSMENTS HELD IN ABEYANCE | 118,758.31 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| RESERVE FOR: | | |
| DEFERRED FARMLAND ASSESSMENTS | | 118,758.31 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| ASSESSMENT NOTES | | - |
| ASSESSMENT SERIAL BONDS | | - |
| FUND BALANCE | | 24,012.94 |
| | | |
| | | |
| | 142,771.25 | 142,771.25 |

(Do not crowd - add additional sheets)

ANALYSIS OF WATER AND SEWER 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: | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Assessment Bond Anticipation Note Issues: | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Other Liabilities | | | | | | | | - |
| Trust Surplus | 11,343.69 | 12,669.25 | | | | | | 24,012.94 |
| Less Assets "Unfinanced"* | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | 11,343.69 | 12,669.25 | - | - | - | - | - | 24,012.94 |

*Show as red figure

SCHEDULE OF WATER AND SEWER UTILITY BUDGET - 2022

| BUDGET REVENUES | | | |
|--|---------------|------------------|--------------------|
| Source | Budget | Received in Cash | Excess or Deficit* |
| Operating Surplus Anticipated | | - | - |
| Operating Surplus Anticipated with Consent of Director of Local Government | | | - |
| Rents | 8,246,816.00 | 8,555,965.44 | 309,149.44 |
| Miscellaneous | 1,433,114.00 | 1,867,980.98 | 434,866.98 |
| Anticipated General Capital Surplus | 1,140,712.00 | 1,140,712.00 | - |
| | | | - |
| | | | - |
| Reserve for Debt Service | | | - |
| Capital Fund Balance | | | |
| Added by N.J.S.A. 40A:4-87:(List) | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | - |
| | | | - |
| Subtotal | 10,820,642.00 | 11,564,658.42 | 744,016.42 |
| Deficit (General Budget) ** | | | - |
| | 10,820,642.00 | 11,564,658.42 | 744,016.42 |

** 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 | | 10,820,642.00 |
| Added by N.J.S.A. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 10,820,642.00 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 10,820,642.00 |
| Deduct Expenditures: | | |
| Paid or Charged | 9,978,636.24 | |
| Reserved | 387,116.80 | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 10,365,753.04 |
| Unexpended Balance Canceled (See Footnote) | | 454,888.96 |

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

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

STATEMENT OF 2022 OPERATION

WATER AND SEWER UTILITY

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

SECTION 1:

| | | |
|---|---------------|---------------|
| Revenue Realized: | xxxxxxxx | |
| Budget Revenue (Not Including "Deficit (General Budget)") | 11,564,658.42 | |
| Miscellaneous Revenue Not Anticipated | 14.25 | |
| 2021 Appropriation Reserves Canceled in 2022 | 287,861.98 | |
| | | |
| | | |
| Total Revenue Realized | | 11,852,534.65 |
| Expenditures: | xxxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxxx | |
| Paid or Charged | 9,978,636.24 | |
| Reserved | 387,116.80 | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| | | |
| Total Expenditures | 10,365,753.04 | |
| Less: Deferred Charges Included in Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 10,365,753.04 |
| Excess | | 1,486,781.61 |
| Budget Appropriation - Surplus (General Budget)** | | |
| Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46) | 1,486,781.61 | |
| | | |
| Deficit | | - |
| Anticipated Revenue - Deficit (General Budget)** | - | |
| Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46) | - | |

SECTION 2:

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

| | | |
|--|------------|------------|
| 2021 Appropriation Reserves Canceled in 2022 | 287,861.98 | |
| Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None ' | | |
| * Excess (Revenue Realized) | | 287,861.98 |

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

RESULTS OF 2022 OPERATIONS - WATER AND SEWER UTILITY

| | Debit | Credit |
|---|--------------|--------------|
| Excess in Anticipated Revenues | xxxxxxxxxx | 744,016.42 |
| Unexpended Balances of Appropriations | xxxxxxxxxx | 454,888.96 |
| Miscellaneous Revenues Not Anticipated | xxxxxxxxxx | 14.25 |
| Unexpended Balances of 2021 Appropriation Reserves* | xxxxxxxxxx | 287,861.98 |
| | | |
| Deficit in Anticipated Revenues | - | xxxxxxxxxx |
| | | xxxxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxxx | - |
| Excess in Operations - to Operating Surplus | 1,486,781.61 | xxxxxxxxxx |
| * See <u>restriction</u> in amount on Sheet 45, SECTION 2 | 1,486,781.61 | 1,486,781.61 |

OPERATING SURPLUS - WATER AND SEWER UTILITY

| | Debit | Credit |
|---|--------------|--------------|
| Balance - January 1, 2022 | xxxxxxxxxx | 3,195,076.79 |
| | | |
| Excess in Results of 2022 Operations | xxxxxxxxxx | 1,486,781.61 |
| Amount Appropriated in the 2022 Budget - Cash | - | xxxxxxxxxx |
| Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxxxx |
| | | |
| Balance - December 31, 2022 | 4,681,858.40 | xxxxxxxxxx |
| | 4,681,858.40 | 4,681,858.40 |

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

| | | |
|---|--|--------------|
| Cash | | 7,142,018.46 |
| Investments | | |
| Interfund Accounts Receivable | | |
| Subtotal | | 7,142,018.46 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 2,460,214.90 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 4,681,803.56 |
| Other Assets Pledged to Surplus:* | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | - |
| # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET. | | 4,681,803.56 |

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

SCHEDULE OF WATER AND SEWER UTILITY ACCOUNTS RECEIVABLE

| | | | | |
|---------------------------|----|--------------|----|----------------------------|
| Balance December 31, 2021 | | | \$ | <u>1,173,985.21</u> |
| Increased by: | | | | |
| Rents Levied | | | \$ | <u>8,729,994.27</u> |
| Decreased by: | | | | |
| Collections | \$ | 8,555,965.44 | | |
| Overpayments applied | \$ | | | |
| Transfer to Liens | \$ | | | |
| Other | \$ | | | |
| | | | \$ | <u>8,555,965.44</u> |
| Balance December 31, 2022 | | | \$ | <u><u>1,348,014.04</u></u> |

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

SCHEDULE OF WATER AND SEWER UTILITY LIENS

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

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

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

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

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE BEEN
FUNDED OR REFUNDED UNDER N.J.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. | | | | \$ | |

Sheet 48a

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

Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
WATER AND SEWER 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 | | \$ | |
| WATER AND SEWER UTILITY CAPITAL BONDS | | | |
| Outstanding - January 1, 2022 | xxxxxxxxxx | 3,128,000.00 | |
| Issued | xxxxxxxxxx | | |
| Paid | 826,000.00 | xxxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2022 | 2,302,000.00 | xxxxxxxxxx | |
| | 3,128,000.00 | 3,128,000.00 | |
| 2023 Bond Maturities - Capital Bonds | | | \$ 836,000.00 |
| 2023 Interest on Bonds | | \$ 75,418.76 | |

INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET

| | | |
|--|--------------|--------------|
| 2023 Interest on Bonds (*Items) | \$ 75,418.76 | |
| Less: Interest Accrued to 12/31/2022 (Trial Balance) | \$ 35,674.48 | |
| Subtotal | \$ 39,744.28 | |
| Add: Interest to be Accrued as of 12/31/2023 | \$ 21,299.48 | |
| Required Appropriation 2023 | | \$ 61,043.76 |

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
WATER AND SEWER UTILITY LOAN

| | Debit | Credit | 2023 Debt Service |
|---------------------------------|--------------|--------------|-------------------|
| Outstanding - January 1, 2022 | xxxxxxxx | | |
| Issued | xxxxxxxx | | |
| | | | |
| Paid | | xxxxxxxx | |
| Outstanding - December 31, 2022 | - | xxxxxxxx | |
| | - | - | |
| 2023 Loan Maturities | | | \$ |
| 2023 Interest on Loans | | \$ | |
| WATER AND SEWER UTILITY LOAN | | | |
| Outstanding - January 1, 2022 | xxxxxxxx | 2,357,019.80 | |
| Issued | xxxxxxxx | | |
| Paid | 225,876.24 | xxxxxxxx | |
| | | | |
| Outstanding - December 31, 2022 | 2,131,143.56 | xxxxxxxx | |
| | 2,357,019.80 | 2,357,019.80 | |
| 2023 Loan Maturities | | | \$ 225,876.24 |
| 2023 Interest on Loans | | \$ - | |

INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET

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

LIST OF 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
WATER AND SEWER UTILITY LOAN

| | Debit | Credit | 2023 Debt Service |
|---------------------------------|------------|------------|-------------------|
| Outstanding - January 1, 2022 | XXXXXXXXXX | | |
| Issued | XXXXXXXXXX | | |
| | | | |
| Paid | | XXXXXXXXXX | |
| Outstanding - December 31, 2022 | - | XXXXXXXXXX | |
| | - | - | |
| 2023 Loan Maturities | | | \$ |
| 2023 Interest on Loans | | \$ | |
| WATER AND SEWER 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 - WATER AND SEWER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2022

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER AND SEWER 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 ** | |
| | | | | | | | | |
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| | - | | - | | | - | - | |

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER AND SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (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 |
| | | | | | | | | |
| 20-39 Purchase of Water Equipment | 71,208.07 | | | | | | 71,208.07 | |
| | | | | | | | | |
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| | | | | | | | | |
| Total | 71,208.07 | - | - | - | - | - | 71,208.07 | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (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 | 71,208.07 | - | - | - | - | - | 71,208.07 | - |
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| PAGE TOTALS | 71,208.07 | - | - | - | - | - | 71,208.07 | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (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 | 71,208.07 | - | - | - | - | - | 71,208.07 | - |
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| PAGE TOTALS | 71,208.07 | - | - | - | - | - | 71,208.07 | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (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 | 71,208.07 | - | - | - | - | - | 71,208.07 | - |
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| PAGE TOTALS | 71,208.07 | - | - | - | - | - | 71,208.07 | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (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 | 71,208.07 | - | - | - | - | - | 71,208.07 | - |
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| TOTALS | 71,208.07 | - | - | - | - | - | 71,208.07 | - |

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

WATER AND SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|--|--------------|--------------|
| Balance - January 1, 2022 | xxxxxxxx | 1,080,827.47 |
| Received from 2022 Budget Appropriation | xxxxxxxx | 90,000.00 |
| Budget Appropriation Transfer | xxxxxxxx | 829,172.53 |
| 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 |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxx |
| | | xxxxxxxx |
| Balance - December 31, 2022 | 2,000,000.00 | xxxxxxxx |
| | 2,000,000.00 | 2,000,000.00 |

WATER AND SEWER 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.

WATER AND SEWER UTILITY CAPITAL FUND

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

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2023 or Prior Years |
|---------|------------------------|------------------------------------|--|--|
| | | | | |
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| | - | - | - | - |

WATER AND SEWER UTILITY FUND
STATEMENT OF CAPITAL SURPLUS

2023

| | Debit | Credit |
|---|--------------|--------------|
| Balance - January 1, 2022 | xxxxxxxxx | 1,834,040.30 |
| Premium on Sale of Bonds | xxxxxxxxx | |
| Funded Improvement Authorizations Canceled | xxxxxxxxx | |
| Miscellaneous | | |
| Water Operating Anticipated Revenue | 1,140,712.00 | |
| | | |
| Appropriated to Finance Improvement Authorization | | xxxxxxxxx |
| Appropriation to 2023 Budget Reserve | | xxxxxxxxx |
| Balance - December 31, 2022 | 693,328.30 | xxxxxxxxx |
| | 1,834,040.30 | 1,834,040.30 |

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 - SOLID WASTE 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 | 1,684,600.24 | |
| Investments | | |
| | | |
| Due from - | | |
| Due from - | | |
| | | |
| Receivables Offset with Reserves: | | |
| Consumer Accounts Receivable | 710,460.85 | |
| Liens Receivable | - | |
| | | |
| | | |
| | | |
| | | |
| Deferred Charges (Sheet 48) | | |
| | | |
| | | |
| | | |
| Cash Liabilities: | | |
| Appropriation Reserves | | 113,190.81 |
| Encumbrances Payable | | 615,550.04 |
| Accrued Interest on Bonds and Notes | | - |
| Accounts Payable | | 1,447.52 |
| Due to - | | |
| | | |
| | | |
| | | |
| Subtotal - Cash Liabilities | | 730,188.37 "C" |
| Reserve for Consumer Accounts and Lien Receivable | | 710,460.85 |
| | | |
| Fund Balance | | 954,411.87 |
| | | |
| Total | 2,395,061.09 | 2,395,061.09 |

(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 - SOLID WASTE 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 |
|---|--------------|------------|
| | | |
| CAPITAL SECTION: | | |
| | | |
| Est. Proceeds Bonds and Notes Authorized | | XXXXXXXXXX |
| Bonds and Notes Authorized but Not Issued | XXXXXXXXXX | - |
| | | |
| CASH | 4,500.00 | |
| | | |
| DUE FROM CURRENT FUND | | |
| | | |
| FIXED CAPITAL: | | |
| COMPLETED | 2,488,456.28 | |
| AUTHORIZED AND UNCOMPLETED | | |
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| PAGE TOTALS | 2,492,956.28 | - |

(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 - SOLID WASTE 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 | 2,492,956.28 | - |
| | | |
| | | |
| | | |
| | | |
| BONDS PAYABLE | | - |
| LOANS PAYABLE | | - |
| CAPITAL LEASES PAYABLE | | 392,374.28 |
| BOND ANTICIPATION NOTES | | - |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | - |
| UNFUNDED | | - |
| CONTRACTS PAYABLE | | |
| ENCUMBRANCES | | |
| DUE TO ELECTRIC OPERATING | | |
| RESERVE FOR AMORTIZATION | | 2,096,082.00 |
| RESERVE FOR DEFERRED AMORTIZATION | | |
| RESERVE FOR DEBT SERVICE | | |
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| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| CAPITAL IMPROVEMENT FUND | | 4,500.00 |
| CAPITAL FUND BALANCE | | - |
| | | |
| TOTALS | 2,492,956.28 | 2,492,956.28 |

(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 SOLID WASTE 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 SOLID WASTE UTILITY BUDGET - 2022

BUDGET REVENUES

| Source | Budget | Received in Cash | Excess or Deficit* |
|---|--------------|---------------------|-----------------------|
| Operating Surplus Anticipated | 189,922.10 | 189,922.10 | - |
| Operating Surplus Anticipated with Consent of Director of Local Government | | | - |
| SOLID WASTE REVENUE | 4,628,000.00 | 4,856,937.36 | 228,937.36 |
| AMERICAN RESCUE PLAN ACT 2021 | 460,000.00 | 460,000.00 | - |
| MISCELLANEOUS REVENUE | 14,000.00 | 15,692.78 | 1,692.78 |
| | | | - |
| | | | - |
| Reserve for Debt Service | | | - |
| Capital Fund Balance | | | |
| Added by N.J.S.A. 40A:4-87:(List) | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | - |
| | | | - |
| Subtotal | 5,291,922.10 | 5,522,552.24 | 230,630.14 |
| Deficit (General Budget) ** | | | - |
| | 5,291,922.10 | 5,522,552.24 | 230,630.14 |

** 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 | | 5,291,922.10 |
| Added by N.J.S.A. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 5,291,922.10 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 5,291,922.10 |
| Deduct Expenditures: | | |
| Paid or Charged | 5,178,730.58 | |
| Reserved | 113,190.81 | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 5,291,921.39 |
| Unexpended Balance Canceled (See Footnote) | | 0.71 |

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

SOLID WASTE UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Solid Waste 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)") | 5,522,552.24 | |
| Miscellaneous Revenue Not Anticipated | | |
| 2021 Appropriation Reserves Canceled in 2022 | 7,145.65 | |
| | | |
| | | |
| Total Revenue Realized | | 5,529,697.89 |
| Expenditures: | xxxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxxx | |
| Paid or Charged | 5,178,730.58 | |
| Reserved | 113,190.81 | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| | | |
| Total Expenditures | 5,291,921.39 | |
| Less: Deferred Charges Included in Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 5,291,921.39 |
| Excess | | 237,776.50 |
| Budget Appropriation - Surplus (General Budget)** | | |
| Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46) | 237,776.50 | |
| | | |
| 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 Solid Waste Utility for 2021

| | | |
|--|----------|----------|
| 2021 Appropriation Reserves Canceled in 2022 | 7,145.65 | |
| Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None ' | | |
| * Excess (Revenue Realized) | | 7,145.65 |

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

RESULTS OF 2022 OPERATIONS - SOLID WASTE UTILITY

| | Debit | Credit |
|---|------------|------------|
| Excess in Anticipated Revenues | xxxxxxxxxx | 230,630.14 |
| Unexpended Balances of Appropriations | xxxxxxxxxx | 0.71 |
| Miscellaneous Revenues Not Anticipated | xxxxxxxxxx | - |
| Unexpended Balances of 2021 Appropriation Reserves* | xxxxxxxxxx | 7,145.65 |
| | | |
| Deficit in Anticipated Revenues | - | xxxxxxxxxx |
| | | xxxxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxxx | - |
| Excess in Operations - to Operating Surplus | 237,776.50 | xxxxxxxxxx |
| * See <u>restriction</u> in amount on Sheet 45, SECTION 2 | 237,776.50 | 237,776.50 |

OPERATING SURPLUS - SOLID WASTE UTILITY

| | Debit | Credit |
|---|--------------|--------------|
| Balance - January 1, 2022 | xxxxxxxxxx | 906,557.47 |
| | | |
| Excess in Results of 2022 Operations | xxxxxxxxxx | 237,776.50 |
| Amount Appropriated in the 2022 Budget - Cash | 189,922.10 | xxxxxxxxxx |
| Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxxxx |
| | | |
| Balance - December 31, 2022 | 954,411.87 | xxxxxxxxxx |
| | 1,144,333.97 | 1,144,333.97 |

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

| | |
|---|--------------|
| Cash | 1,684,600.24 |
| Investments | |
| Interfund Accounts Receivable | |
| Subtotal | 1,684,600.24 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | 730,188.37 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | 954,411.87 |
| Other Assets Pledged to Surplus:* | |
| Deferred Charges # | |
| Operating Deficit # | |
| Total Other Assets | - |
| # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET. | 954,411.87 |

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

SCHEDULE OF SOLID WASTE UTILITY ACCOUNTS RECEIVABLE

| | | | | |
|---------------------------|----|--------------|----|--------------|
| Balance December 31, 2021 | | | \$ | 624,044.19 |
| Increased by: | | | | |
| User Charges Levied | | | \$ | 4,943,354.02 |
| Decreased by: | | | | |
| Collections | \$ | 4,856,937.36 | | |
| Overpayments applied | \$ | | | |
| Transfer to Liens | \$ | | | |
| Other | \$ | | | |
| | | | \$ | 4,856,937.36 |
| Balance December 31, 2022 | | | \$ | 710,460.85 |

SCHEDULE OF SOLID WASTE 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 -
SOLID WASTE 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 | \$ | \$ | \$ | \$ - |
| | Total Operating | \$ - | \$ - | \$ - | \$ - |
| 6. | | \$ | \$ | \$ | \$ - |
| 7. | | \$ | \$ | \$ | \$ - |
| | Total Capital | \$ - | \$ - | \$ - | \$ - |

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

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

| | <u>Date</u> | <u>Purpose</u> | <u>Amount</u> |
|----|-------------|----------------|---------------|
| 1. | | | \$ |
| 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 | |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
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| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| Totals | | - | - | - | - | - | - |

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

Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
SOLID WASTE 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 | | \$ | |
| SOLID WASTE 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 - SOLID WASTE 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
SOLID WASTE 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 | | \$ | |
| SOLID WASTE 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 - SOLID WASTE 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
SOLID WASTE 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 | | \$ | |
| SOLID WASTE 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 - SOLID WASTE 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 |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
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| | - | - | | |

DEBT SERVICE FOR SOLID WASTE 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 SOLID WASTE 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 - SOLID WASTE 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 SOLID WASTE 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 ** | |
| | | | | | | | | |
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Important: If there is more than one utility in the municipality, identify each note.

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SOLID WASTE UTILITY

| Purpose | Amount Lease Obligation Outstanding Dec. 31, 2022 | 2023 Budget Requirements | |
|---|---|--------------------------|-------------------|
| | | For Prinicipal | For Interest/Fees |
| ACQUISITION OF TRASH TOTERS ORDINANCE 2018-49 | 392,374.28 | 380,982.91 | 23,123.38 |
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| | | | |
| Total | 392,374.28 | 380,982.91 | 23,123.38 |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (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 |
| ACQUISITION OF TRASH TOTERS 2022-27 | | | 30,000.00 | | 30,000.00 | | | |
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| | | | | | | | | |
| Total | - | - | 30,000.00 | - | 30,000.00 | - | - | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (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 | - | - | 30,000.00 | - | 30,000.00 | - | - | - |
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| | | | | | | | | |
| PAGE TOTALS | - | - | 30,000.00 | - | 30,000.00 | - | - | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (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 | - | - | 30,000.00 | - | 30,000.00 | - | - | - |
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| | | | | | | | | |
| PAGE TOTALS | - | - | 30,000.00 | - | 30,000.00 | - | - | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (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 | - | - | 30,000.00 | - | 30,000.00 | - | - | - |
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| PAGE TOTALS | - | - | 30,000.00 | - | 30,000.00 | - | - | - |

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (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 | - | - | 30,000.00 | - | 30,000.00 | - | - | - |
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| | | | | | | | | |
| PAGE TOTALS | - | - | 30,000.00 | - | 30,000.00 | - | - | - |

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

SOLID WASTE UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|--|-----------|-----------|
| Balance - January 1, 2022 | xxxxxxxxx | 33,500.00 |
| Received from 2022 Budget Appropriation | xxxxxxxxx | 1,000.00 |
| | xxxxxxxxx | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxxx | |
| | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxxx | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| | | xxxxxxxxx |
| Appropriated to Finance Improvement Authorizations | 30,000.00 | xxxxxxxxx |
| | | xxxxxxxxx |
| Balance - December 31, 2022 | 4,500.00 | xxxxxxxxx |
| | 34,500.00 | 34,500.00 |

SOLID WASTE UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

SOLID WASTE 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 |
|---------|------------------------|------------------------------------|--|--|
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SOLID WASTE 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 |
| | - | - |