UTILITIES ONLY

Note:

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

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

POST CLOSING
TRIAL BALANCE - WATER 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	419,956.16	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	110,740.16	
Liens Receivable	-	
Inventory	18,500.00	
Deferred Charges (Sheet 48)		
Overexpenditure of Appropriations	14,027.21	
Cash Liabilities:		
Appropriation Reserves		162,140.23
Encumbrances Payable		
Accrued Interest on Bonds and Notes		69,267.73
Water Rent Overpayments		36,261.68
Subtotal - Cash Liabilities		267,669.64 "C"
Reserve for Consumer Accounts and Lien Receivable		129,240.16
Fund Balance		166,313.73
Total	563,223.53	563,223.53

(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 UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH	315,298.78	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	12,278,458.03	
AUTHORIZED AND UNCOMPLETED	660,000.00	
PAGE TOTALS	13,253,756.81	-

(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 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	13,253,756.81	-
BONDS PAYABLE		1,485,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		2,239,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		227,862.39
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		8,878,458.03
RESERVE FOR DEFERRED AMORTIZATION		336,000.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		61,187.70
CAPITAL FUND BALANCE		26,248.69
TOTALS	13,253,756.81	13,253,756.81

(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		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	247,653.16	247,653.16	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	1,870,480.00	1,903,798.14	33,318.14
Miscellaneous	119,458.00	159,766.00	40,308.00
Water Capital- fund Balance	23,238.01	23,238.01	-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
Subtotal	2,260,829.17	2,334,455.31	73,626.14
Deficit (General Budget) **	251,972.83		(251,972.83)
	2,512,802.00	2,334,455.31	(178,346.69)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		2,512,802.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,512,802.00
Add: Overexpenditures (See Footnote)		14,027.21
Total Appropriations and Overexpenditures		2,526,829.21
Deduct Expenditures:		
Paid or Charged	2,364,688.42	
Reserved	162,140.23	
Surplus (General Budget)**		
Total Expenditures		2,526,828.65
Unexpended Balance Canceled (See Footnote)		0.56

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

WATER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,334,455.31	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	344,659.86	
Total Revenue Realized		2,679,115.17
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	2,364,688.42	
Reserved	162,140.23	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,526,828.65	
Less: Deferred Charges Included in Above "Total Expenditures"	14,027.21	
Total Expenditures - As Adjusted		2,512,801.44
Excess		166,313.73
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	166,313.73	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2021 Appropriation Reserves Canceled in 2022	344,659.86	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		344,659.86

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

RESULTS OF 2022 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	0.56
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	344,659.86
Deficit in Anticipated Revenues	178,346.69	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	166,313.73	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	344,660.42	344,660.42

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	247,653.16
Excess in Results of 2022 Operations	xxxxxxxxx	166,313.73
Amount Appropriated in the 2022 Budget - Cash	247,653.16	xxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	166,313.73	xxxxxxxxx
	413,966.89	413,966.89

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

Cash		419,956.16
Investments		
Interfund Accounts Receivable		
Subtotal		419,956.16
Deduct Cash Liabilities Marked with "C" on Trial Balance		267,669.64
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		152,286.52
Other Assets Pledged to Surplus:*		
Deferred Charges #	14,027.21	
Operating Deficit #		
Total Other Assets		14,027.21
		166,313.73

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		$ 283,153.77
Increased by:		
Rents Levied		$ 1,732,504.37
Decreased by:		
Collections	$ 1,904,917.98	
Overpayments applied	$	
Transfer to Liens	$	
Other	$	
		$ 1,904,917.98
Balance December 31, 2022		$ 110,740.16

SCHEDULE OF WATER 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 -
WATER UTILITY FUND

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

	Caused By	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting 2022	Balance as at Dec. 31, 2022
1.	Emergency Authorization - Municipal*	$	$	$	$ -
2.	Overexpenditure of Appropriations	$	$	$ 14,027.21	$ 14,027.21
3.		$	$	$	$ -
4.		$	$	$	$ -
5.		$	$	$	$ -
	Deficit in Operations	$	$	$	$ -
	Total Operating	$ -	$ -	$ 14,027.21	$ 14,027.21
6.		$	$	$	$ -
7.		$	$	$	$ -
	Total Capital	$ -	$ -	$ -	$ -

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of 2022
1.				$	
2.				$	
3.				$	
4.				$	

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			$
2023 Interest on Bonds		$	

WATER UTILITY CAPITAL BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	1,615,000.00	
Issued	xxxxxxxxx		
Paid	130,000.00	xxxxxxxxx	
Outstanding - December 31, 2022	1,485,000.00	xxxxxxxxx	
	1,615,000.00	1,615,000.00	
2023 Bond Maturities - Capital Bonds			$ 105,000.00
2023 Interest on Bonds		$ 61,375.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2023 Interest on Bonds (*Items)	$ 61,375.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	$ 26,229.17	
Subtotal	$ 35,145.83	
Add: Interest to be Accrued as of 12/31/2023	$ 23,541.67	
Required Appropriation 2023		$ 58,687.50

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 UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

WATER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

INTEREST ON LOANS - WATER 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

WATER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

WATER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. Various Utility Improvements, Ord 14-773	542,000.00	7/30/2014	245,000.00	7/10/2023	4.00%	12,546.30	9,800.00	7/10/2023
2. Various Utility Improvements, Ord 15-782	152,000.00	7/28/2015	72,000.00	7/10/2023	4.00%	2,601.85	2,880.00	7/10/2023
3. Various Utility Improvements, Ord 16-794	362,000.00	7/26/2016	322,000.00	7/10/2023	4.00%	9,581.79	12,880.00	7/10/2023
4. Various Utility Improvements, Ord 17-809	390,000.00	7/24/2017	360,000.00	7/10/2023	4.00%	9,498.30	14,400.00	7/10/2023
5. Various Utility Imp, Ord 178-828	423,000.00	7/17/2019	415,000.00	7/10/2023	4.00%	7,564.38	16,600.00	7/10/2023
6. Various Utility Improvements, Ord 19-843	185,000.00	7/17/2019	180,000.00	7/10/2023	4.00%	3,588.05	7,200.00	7/10/2023
7. ***Various Utility Imp, Ord 18-828***	70,000.00	7/15/2020	70,000.00	7/10/2023	4.00%	2,000.00	2,800.00	7/10/2023
8. Various Utility Improvements, Ord 19-843	200,000.00	7/15/2020	200,000.00	7/10/2023	4.00%	5,000.00	8,000.00	7/10/2023
9. Various Utility Improvements, Ord 20-858	200,000.00	7/15/2020	200,000.00	7/10/2023	4.00%	6,000.00	8,000.00	7/10/2023
TOTAL	2,524,000.00		2,064,000.00			58,380.67	82,560.00	

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. Various Utility Improvements, Ord 21-873	105,000.00	7/11/2022	105,000.00	7/10/2023	4.00%		4,200.00	7/10/2023
2. Various Utility Improvements, Ord 22-893	70,000.00	7/11/2022	70,000.00	7/10/2023	4.00%		2,800.00	7/10/2023
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	2,699,000.00		2,239,000.00			58,380.67	89,560.00	

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2023 Interest on Notes	$ 89,560.00
Less: Interest Accrued to 12/31/2022 (Trial Balance)	$ 43,038.56
Subtotal	$ 46,521.44
Add: Interest to be Accrued as of 12/31/2023	$ 54,515.48
Required Appropriation 2023	$ 101,036.92

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER 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 **	
	-		-			-	-	

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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
Various Utility Improvements, Ordinance 18-828		4,824.75			4,824.75			
Various Utility Improvements, Ordinance 19-843		195,300.00			7,243.86			188,056.14
Various Utility Improvements, Ordinance 20-858		57,511.23			27,712.98			29,798.25
Various Utility Improvements, Ordinance 20-873		105,000.00			105,000.00			-
Various Utility Improvements, Ordinance 22-893			75,000.00		64,992.00			10,008.00
PAGE TOTALS	-	362,635.98	75,000.00	-	209,773.59	-	-	227,862.39

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	-	362,635.98	75,000.00	-	209,773.59	-	-	227,862.39
PAGE TOTALS	-	362,635.98	75,000.00	-	209,773.59	-	-	227,862.39

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	-	362,635.98	75,000.00	-	209,773.59	-	-	227,862.39
PAGE TOTALS	-	362,635.98	75,000.00	-	209,773.59	-	-	227,862.39

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	-	362,635.98	75,000.00	-	209,773.59	-	-	227,862.39
PAGE TOTALS	-	362,635.98	75,000.00	-	209,773.59	-	-	227,862.39

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

Sheet 52.3

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	-	362,635.98	75,000.00	-	209,773.59	-	-	227,862.39
TOTALS	-	362,635.98	75,000.00	-	209,773.59	-	-	227,862.39

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	51,187.70
Received from 2022 Budget Appropriation	xxxxxxxxx	15,000.00
	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
Appropriated to Finance Improvement Authorizations	5,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	61,187.70	xxxxxxxxx
	66,187.70	66,187.70

WATER 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.

WATER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
Various Utility Improvements	75,000.00	70,000.00	5,000.00	
	75,000.00	70,000.00	5,000.00	-

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	23,238.01
Premium on Sale of Bonds	xxxxxxxxx	26,248.69
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve	23,238.01	xxxxxxxxx
Balance - December 31, 2022	26,248.69	xxxxxxxxx
	49,486.70	49,486.70

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 - 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	465,596.97	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	148,838.89	
Liens Receivable	-	
Inventory	22,500.00	
Deferred Charges (Sheet 48)		
Overexpenditure of Appropriations	16,572.50	
Cash Liabilities:		
Appropriation Reserves		256,924.70
Encumbrances Payable		
Accrued Interest on Bonds and Notes		84,972.61
Reserve for Improvements		3,514.91
Sewer Rent Overpayments		27,368.30
Subtotal - Cash Liabilities		372,780.52 "C"
Reserve for Consumer Accounts and Lien Receivable		171,338.89
Fund Balance		109,388.94
Total	653,508.36	653,508.35

(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 - SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH	1,304,953.04	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	18,229,813.84	
AUTHORIZED AND UNCOMPLETED	3,600,000.00	
PAGE TOTALS	23,134,766.88	-

(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 - 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	23,134,766.88	-
BONDS PAYABLE		2,755,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		1,892,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		131,528.77
UNFUNDED		1,070,344.17
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		16,778,813.84
RESERVE FOR DEFERRED AMORTIZATION		404,000.00
RESERVE FOR DEBT SERVICE		
RESERVE FOR ENGINEERING STUDY		9,920.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		71,000.00
CAPITAL FUND BALANCE		22,160.10
TOTALS	23,134,766.88	23,134,766.88

(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		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

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

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	227,684.15	227,684.15	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	2,080,604.00	2,196,528.86	115,924.86
Miscellaneous	35,685.00	32,472.85	(3,212.15)
Sewer Capital - Fund Balance	14,029.72	14,029.72	-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
Subtotal	2,358,002.87	2,470,715.58	112,712.71
Deficit (General Budget) **	153,507.13		(153,507.13)
	2,511,510.00	2,470,715.58	(40,794.42)

** 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:		xxxxxxxxx
Adopted Budget		2,511,510.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,511,510.00
Add: Overexpenditures (See Footnote)		16,572.50
Total Appropriations and Overexpenditures		2,528,082.50
Deduct Expenditures:		
Paid or Charged	2,271,157.48	
Reserved	256,924.70	
Surplus (General Budget)**		
Total Expenditures		2,528,082.18
Unexpended Balance Canceled (See Footnote)		0.32

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2022 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,470,715.58	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	150,183.04	
Total Revenue Realized		2,620,898.62
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	2,271,157.48	
Reserved	256,924.70	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,528,082.18	
Less: Deferred Charges Included in Above "Total Expenditures"	16,572.50	
Total Expenditures - As Adjusted		2,511,509.68
Excess		109,388.94
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	109,388.94	
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 Sewer Utility for 2021

2021 Appropriation Reserves Canceled in 2022	150,183.04	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		150,183.04

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	0.32
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	150,183.04
Deficit in Anticipated Revenues	40,794.42	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	109,388.94	xxxxxxxxx
	150,183.36	150,183.36

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	227,684.15
Excess in Results of 2022 Operations	xxxxxxxxx	109,388.94
Amount Appropriated in the 2022 Budget - Cash	227,684.15	xxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	109,388.94	xxxxxxxxx
	337,073.09	337,073.09

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

Cash		465,596.97
Investments		
Interfund Accounts Receivable		
Subtotal		465,596.97
Deduct Cash Liabilities Marked with "C" on Trial Balance		372,780.52
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		92,816.45
Other Assets Pledged to Surplus:*		
Deferred Charges #	16,572.50	
Operating Deficit #		
Total Other Assets		16,572.50
		109,388.95

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		$ 355,725.96
Increased by:		
Rents Levied		$ 1,989,641.79
Decreased by:		
Collections	$ 2,196,528.86	
Overpayments applied	$	
Transfer to Liens	$	
Other	$	
		$ 2,196,528.86
Balance December 31, 2022		$ 148,838.89

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

Caused By	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting 2022	Balance as at Dec. 31, 2022
1. Emergency Authorization - Municipal*	$	$	$	$ -
2. Overexpenditure of Appropriations	$	$	$ 16,572.50	$ 16,572.50
3.	$	$	$	$ -
4.	$	$	$	$ -
5.	$	$	$	$ -
Deficit in Operations	$	$	$	$ -
Total Operating	$ -	$ -	$ 16,572.50	$ 16,572.50
6.	$	$	$	$ -
7.	$	$	$	$ -
Total Capital	$ -	$ -	$ -	$ -

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of 2022
1.				$	
2.				$	
3.				$	
4.				$	

UTILITY SPECIAL EMERGENCY

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

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

____
Chief Financial Officer

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

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			$
2023 Interest on Bonds		$	

SEWER UTILITY CAPITAL BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	3,000,000.00	
Issued	xxxxxxxxx		
Paid	245,000.00	xxxxxxxxx	
Outstanding - December 31, 2022	2,755,000.00	xxxxxxxxx	
	3,000,000.00	3,000,000.00	
2023 Bond Maturities - Capital Bonds			$ 200,000.00
2023 Interest on Bonds		$ 113,650.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2023 Interest on Bonds (*Items)	$ 113,650.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	$ 48,604.17	
Subtotal	$ 65,045.83	
Add: Interest to be Accrued as of 12/31/2023	$ 46,104.17	
Required Appropriation 2023		$ 111,150.00

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

SEWER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

SEWER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

INTEREST ON LOANS - 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

SEWER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

SEWER UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

INTEREST ON LOANS - 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 SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. Various Sewer Utility Imp, Ord 14-774	214,000.00	7/30/2014	69,000.00	7/10/2023	4.00%	37,000.00	2,760.00	7/10/2023
2. Various Sewer Utility Imp, Ord 15-781	114,000.00	7/28/2015	52,000.00	7/10/2023	4.00%	18,000.00	2,080.00	7/10/2023
3. Various Sewer Utility Imp, Ord 16-795	72,000.00	7/26/2016	24,000.00	45,117.00	4.00%	10,000.00	960.00	7/10/2023
4. Various Sewer Utility Imp, Ord 17-810	530,000.00	7/24/2017	500,000.00	45,117.00	4.00%	10,000.00	20,000.00	7/10/2023
5. Various Sewer Utility Imp, Ord 18-827	100,000.00	7/17/2019	95,000.00	45,117.00	4.00%	5,000.00	3,800.00	7/10/2023
6. Various Sewer Utility Imp, Ord 19-842	33,000.00	7/15/2020	33,000.00	45,117.00	4.00%	1,000.00	1,320.00	7/10/2023
7. Various Sewer Utility Imp, Ord 19-842	125,000.00	7/15/2020	125,000.00	45,117.00	4.00%	2,000.00	5,000.00	7/10/2023
8. Various Sewer Utility Imp,Ord 19-842	100,000.00	7/13/2021	100,000.00	45,117.00	4.00%		4,000.00	7/10/2023
9. Various Sewer Utility Imp, Ord 20-857	280,000.00	7/13/2021	280,000.00	45,117.00	4.00%		11,200.00	7/10/2023
TOTAL	1,568,000.00		1,278,000.00			83,000.00	51,120.00	

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. Various Sewer Utility Imp,Ord 21-874	400,000.00	7/11/2022	400,000.00	7/10/2023	4.00%		16,000.00	7/10/2023
2. Various Sewer Utility Imp, Ord 22-894	214,000.00	7/11/2022	214,000.00	7/10/2023	4.00%		8,560.00	7/10/2023
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	2,182,000.00		1,892,000.00			83,000.00	75,680.00	

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET		
2023 Interest on Notes	$	75,680.00
Less: Interest Accrued to 12/31/2022 (Trial Balance)	$	36,368.44
Subtotal	$	39,311.56
Add: Interest to be Accrued as of 12/31/2023	$	45,225.00
Required Appropriation 2023	$	84,536.56

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 For Principal	2023 For Interest **	Interest Computed to (Insert Date)
	-		-			-	-	

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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
Various Sewer Utility Improvements	124,539.08				4,010.31		120,528.77	
Various Sewer Utility Improvements		191,552.00						191,552.00
Various Sewer Utility Improvements		375,406.13			156,938.17			218,467.96
Various Sewer Utility Improvements		15,000.00						15,000.00
Various Sewer Utility Improvements		35,336.11			32,694.43			2,641.68
Various Sewer Utility Improvements		29,401.00			718.47			28,682.53
Various Sewer Utility Improvements		400,000.00						400,000.00
Various Sewer Utility Improvements			225,000.00				11,000.00	214,000.00
Total 70000-	124,539.08	1,046,695.24	225,000.00	-	194,361.38	-	131,528.77	1,070,344.17

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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	124,539.08	1,046,695.24	225,000.00	-	194,361.38	-	131,528.77	1,070,344.17
PAGE TOTALS	124,539.08	1,046,695.24	225,000.00	-	194,361.38	-	131,528.77	1,070,344.17

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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	124,539.08	1,046,695.24	225,000.00	-	194,361.38	-	131,528.77	1,070,344.17
PAGE TOTALS	124,539.08	1,046,695.24	225,000.00	-	194,361.38	-	131,528.77	1,070,344.17

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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	124,539.08	1,046,695.24	225,000.00	-	194,361.38	-	131,528.77	1,070,344.17
PAGE TOTALS	124,539.08	1,046,695.24	225,000.00	-	194,361.38	-	131,528.77	1,070,344.17

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

Sheet 52.3

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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	124,539.08	1,046,695.24	225,000.00	-	194,361.38	-	131,528.77	1,070,344.17
TOTALS	124,539.08	1,046,695.24	225,000.00	-	194,361.38	-	131,528.77	1,070,344.17

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

Sheet 52
Totals

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	67,000.00
Received from 2023 Budget Appropriation	xxxxxxxxx	15,000.00
	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
Appropriated to Finance Improvement Authorizations	11,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	71,000.00	xxxxxxxxx
	82,000.00	82,000.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

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
Various Sewer Utility Improvements	225,000.00	214,000.00	11,000.00	
	225,000.00	214,000.00	11,000.00	-

SEWER UTILITY FUND
STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	14,029.72
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Premium on Sale of Notes		22,160.10
2022 Anticipated Revenue	14,029.72	
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	22,160.10	xxxxxxxxx
	36,189.82	36,189.82

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 - SWIM POOL 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	17,971.16	
Investments		
Due from - Current		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Overexpenditure of Appropriations	4,213.59	
Cash Liabilities:		
Appropriation Reserves		10,246.79
Encumbrances Payable		
Accrued Interest on Bonds and Notes		9,937.71
Due to Swimming Pool Capital Fund		2,000.00
Subtotal - Cash Liabilities		22,184.50 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		0.25
Total	22,184.75	22,184.75

(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 - SWIM POOL UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH	14,000.00	
Due from Swimming Pool Operating Fund	2,000.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	3,455,559.89	
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	3,471,559.89	-

(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 - SWIM POOL UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	3,471,559.89	-
BONDS PAYABLE		615,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		2,840,559.89
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		16,000.00
CAPITAL FUND BALANCE		-
TOTALS	3,471,559.89	3,471,559.89

(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		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF SWIM POOL 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			-
Membership Fees	323,146.00	436,163.00	113,017.00
Miscellaneous	22,894.00	41,982.30	19,088.30
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
Subtotal	346,040.00	478,145.30	132,105.30
Deficit (General Budget) **	202,200.00	25,406.71	(176,793.29)
	548,240.00	503,552.01	(44,687.99)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		548,240.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		548,240.00
Add: Overexpenditures (See Footnote)		4,213.59
Total Appropriations and Overexpenditures		552,453.59
Deduct Expenditures:		
Paid or Charged	542,206.80	
Reserved	10,246.79	
Surplus (General Budget)**		
Total Expenditures		552,453.59
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

SWIM POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Swim Pool 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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	478,145.30	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022	44,687.99	
Total Revenue Realized		522,833.29
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	542,206.80	
Reserved	10,246.79	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	552,453.59	
Less: Deferred Charges Included in Above "Total Expenditures"	4,213.59	
Total Expenditures - As Adjusted		548,240.00
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		25,406.71
Anticipated Revenue - Deficit (General Budget)**	25,406.71	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	0.00	

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 Swim Pool Utility for 2021

2021 Appropriation Reserves Canceled in 2022	44,687.99	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		44,687.99

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

RESULTS OF 2022 OPERATIONS - SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	44,687.99
Deficit in Anticipated Revenues	44,687.99	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	0.00
Excess in Operations - to Operating Surplus	-	xxxxxxxxx
	44,687.99	44,687.99

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	0.25
Excess in Results of 2022 Operations	xxxxxxxxx	-
Amount Appropriated in the 2022 Budget - Cash	-	xxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	0.25	xxxxxxxxx
	0.25	0.25

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

Cash		17,971.16
Investments		
Interfund Accounts Receivable		
Subtotal		17,971.16
Deduct Cash Liabilities Marked with "C" on Trial Balance		22,184.50
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(4,213.34)
Other Assets Pledged to Surplus:*		
Deferred Charges #	4,213.59	
Operating Deficit #		
Total Other Assets		4,213.59
		0.25

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.

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

SCHEDULE OF SWIM POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		$
Increased by:		
User Charges Levied		$ 436,163.00
Decreased by:		
Collections	$ 436,163.00	
Overpayments applied	$	
Transfer to Liens	$	
Other	$	
		$ 436,163.00
Balance December 31, 2022		$ -

SCHEDULE OF SWIM POOL 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 -
SWIM POOL UTILITY FUND

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

	Caused By	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting 2022	Balance as at Dec. 31, 2022
1.	Emergency Authorization - Municipal*	$	$	$	$ -
2.	Overexpenditure of Appropriations	$	$	$ 4,213.59	$ 4,213.59
3.		$	$	$	$ -
4.		$	$	$	$ -
5.		$	$	$	$ -
	Deficit in Operations	$	$	$	$ -
	Total Operating	$ -	$ -	$ 4,213.59	$ 4,213.59
6.		$	$	$	$ -
7.		$	$	$	$ -
	Total Capital	$ -	$ -	$ -	$ -

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of 2022
1.				$	
2.				$	
3.				$	
4.				$	

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

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

SWIM POOL UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			$
2023 Interest on Bonds		$	

SWIM POOL UTILITY CAPITAL BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	715,000.00	
Issued	xxxxxxxxx		
Paid	100,000.00	xxxxxxxxx	
Outstanding - December 31, 2022	615,000.00	xxxxxxxxx	
	715,000.00	715,000.00	
2023 Bond Maturities - Capital Bonds			$ 95,000.00
2023 Interest on Bonds		$ 22,425.00	

INTEREST ON BONDS - SWIM POOL UTILITY BUDGET

2023 Interest on Bonds (*Items)	$ 22,425.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	$ 9,937.71	
Subtotal	$ 12,487.29	
Add: Interest to be Accrued as of 12/31/2023	$ 8,750.00	
Required Appropriation 2023		$ 21,237.29

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

SWIM POOL UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

SWIM POOL UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

INTEREST ON LOANS - SWIM POOL 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

SWIM POOL UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

SWIM POOL UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			$
2023 Interest on Loans		$	

INTEREST ON LOANS - SWIM POOL 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 SWIM POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		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 SWIM POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

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 SWIM POOL UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (UTILITY CAPITAL FUND)

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

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

Sheet 52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

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

Sheet 52.2

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

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

Sheet 52.3

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM POOL (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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

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

Sheet 52
Totals

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	14,000.00
Received from FALSE Budget Appropriation	xxxxxxxxx	2,000.00
	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
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	16,000.00	xxxxxxxxx
	16,000.00	16,000.00

SWIM POOL 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.

SWIM POOL 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
	-	-	-	-

SWIM POOL UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2023

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

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

POST CLOSING
TRIAL BALANCE - 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		
Investments		
Due from - Current Fund	993,754.77	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Overexpenditure of Appropriations	445.00	
Cash Liabilities:		
Appropriation Reserves		316,127.46
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Accounts Payable - Vendors		58,574.19
Subtotal - Cash Liabilities		374,701.65 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		619,498.12
Total	994,199.77	994,199.77

(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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

(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	-	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	-	-

(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		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

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

*Show as red figure

SCHEDULE OF SOLID WASTE UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	770,447.00	770,447.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Amount to be Raised by Taxation	1,627,253.00	1,627,253.00	-
			-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
Subtotal	2,397,700.00	2,397,700.00	-
Deficit (General Budget) **			-
	2,397,700.00	2,397,700.00	-

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		2,397,700.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,397,700.00
Add: Overexpenditures (See Footnote)		445.00
Total Appropriations and Overexpenditures		2,398,145.00
Deduct Expenditures:		
Paid or Charged	2,082,017.54	
Reserved	316,127.46	
Surplus (General Budget)**		
Total Expenditures		2,398,145.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,397,700.00	
Miscellaneous Revenue Not Anticipated	4,783.00	
2021 Appropriation Reserves Canceled in 2022	88,470.61	
Total Revenue Realized		2,490,953.61
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	2,082,017.54	
Reserved	316,127.46	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,398,145.00	
Less: Deferred Charges Included in Above "Total Expenditures"	445.00	
Total Expenditures - As Adjusted		2,397,700.00
Excess		93,253.61
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	93,253.61	
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 Solid Waste Utility for 2021

2021 Appropriation Reserves Canceled in 2022	88,470.61	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		88,470.61

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

RESULTS OF 2022 OPERATIONS - SOLID WASTE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	4,783.00
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	88,470.61
Deficit in Anticipated Revenues	-	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	93,253.61	xxxxxxxxx
	93,253.61	93,253.61

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SOLID WASTE UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	1,296,691.51
Excess in Results of 2022 Operations	xxxxxxxxx	93,253.61
Amount Appropriated in the 2022 Budget - Cash	770,447.00	xxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	619,498.12	xxxxxxxxx
	1,389,945.12	1,389,945.12

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

Cash		-
Investments		
Interfund Accounts Receivable		993,754.77
Subtotal		993,754.77
Deduct Cash Liabilities Marked with "C" on Trial Balance		374,701.65
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		619,053.12
Other Assets Pledged to Surplus:*		
Deferred Charges #	445.00	
Operating Deficit #		
Total Other Assets		445.00
		619,498.12

 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.

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