ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 930 **NET VALUATION TAXABLE 2022** 1,642,367,500 MUNICODE 1502

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

	BOROUGH		of	BAY HEAD	, C	ounty of	OCEAN
			DO NO	T USE THESE SPAC	ES		
		Date		Examine	ed By:		
	1				Prelimin	ary Check	
	2				Exa	mined	
	ere computed ed analysis.	l by me and c	an be supporte	ed upon demand by a	register or Signature	bantonides@b	ayheadnj.us
					Title	Chief Financ	cial Officer
REQUIRE	D CERTIFIC	CATION BY	THE CHIE	F FINANCIAL OF Annual Financial State	FFICER:	nich I have prep	
hereby certi (which I have exact copy of are correct, the	D CERTIFIC ify that I am recent prepared; if the original of the transfer	sponsible for fine the confile with this state.	Ing this verified and infelerk of the gove	F FINANCIAL OF	ment, (whincluded here ulations, extens and all star	nich I have prep in and that this nsions and addi tements contain	Statement is an tions ed herein
hereby certification of the contract copy of the correct, the correct of the corr	D CERTIFICATION ify that I am received protection of the original or that no transfer I further certify intained in the	sponsible for file (eliminate on file with the cas have been me that this state) Local Unit.	Ing this verified and infelerk of the gove	Annual Financial State formation required also eming body, that all calcemergency appropriation	ment, (which included here ulations, extens and all standed the from all the	nich I have prep in and that this nsions and addi tements contain books and rec	Statement is an tions ed herein
hereby certification of the control	D CERTIFICATION OF THE PROPERTY OF THE PROPERT	sponsible for file (eliminate on file with the cas have been me that this state) Local Unit.	Ing this verified the service and infelers of the gove ment is correct in the service and the	Annual Financial State formation required also eming body, that all calcemergency appropriationsofar as I can determine William E. Antonid	ment, (which included here ulations, extens and all stander from all the les, Jr	nich I have prep in and that this nsions and addi tements contain books and rec	Statement is an tions ed herein ords the Chief Financia of
hereby certification in proof; lare	ify that I am recently the original or the original or that no transfer I further certify intained in the or hereby certifies # NAY HEAD Innexed hereto 1, 2022, complety of required in	sponsible for file leliminate on file with the cas have been me that this state. Local Unit. fy that I, N-0168 and made a petely in complininformation includes	Ing this verified ane and infelerk of the gove ande to or from a ment is correct in a correct in a country of ance with N.J.S anded herein, near	Annual Financial State formation required also eming body, that all calcemergency appropriationsofar as I can determine William E. Antonid	ment, (which included here ulations, extens and all stane from all the les, Jr ROUGH OCEAN Inancial conditioned. I also give	nich I have prepin and that this insions and additements containe books and recongregation, amon of the Local ecomplete assu	Statement is an tions ed herein ords the Chief Financia of and that the Unit as at irance as
hereby certice which I have exact copy of the correct, the proof; the proof; the proof of the correct and main the proof of the veracite corrices, incomplete the proof of the veracites of the	ify that I am recently the original or the original or that no transfer I further certify intained in the or hereby certifies # NAY HEAD Innexed hereto 1, 2022, complety of required in	sponsible for fine that this states Local Unit. Ty that I, N-0168 and made a petely in complication of cash	Ing this verified ane and infelerk of the gove ande to or from a ment is correct in a correct in a country of ance with N.J.S anded herein, near	Annual Financial State formation required also bring body, that all calcemergency appropriations as I can determine william E. Antonid BOI cue statements of the firm. A. 40A:5-12, as amendeded prior to certifications.	ment, (which included here ulations, extens and all stane from all the les, Jr ROUGH OCEAN Inancial conditioned. I also give	nich I have prepin and that this insions and additements containe books and recongregation, amon of the Local ecomplete assu	Statement is an tions ed herein ords the Chief Financia of and that the Unit as at irance as
hereby certi which I have exact copy of are correct, the are in proof; dept and main further, I do Officer, Licent statements a December 31 of the veracit Services, inc	ify that I am re- e not prepared; if the original o hat no transfer I further certify intained in the o hereby certify the bay HEAD annexed hereto 1, 2022, complety of required in cluding the veri	sponsible for fine that this states Local Unit. Ty that I, N-0168 and made a petely in complication of cash	Ing this verified anel and inference of the government is correct in the government in the government in the government is government in the government	Annual Financial State formation required also bring body, that all calcemergency appropriations as I can determine william E. Antonid BOI cue statements of the firm. A. 40A:5-12, as amendeded prior to certifications.	ment, (which included here ulations, extens and all stane from all the les, Jr ROUGH OCEAN Inancial conditioned. I also give	nich I have prepin and that this insions and additements containe books and recongregation, amon of the Local ecomplete assu	Statement is an tions ed herein ords the Chief Financia of and that the Unit as at trance as
hereby certification of the veracity of the ve	ify that I am read not prepared for the original or that no transfer I further certify intained in the or hereby certificate #	sponsible for file [eliminate on file with the case have been me that this states Local Unit. If that I, N-0168 and made a petely in complimation inclination of cash bantonides@	Ing this verified and inference and inference in the government is correct in the government in the government in the government is government in the g	Annual Financial State formation required also bring body, that all calcemergency appropriations as I can determine william E. Antonid BOI cue statements of the firm. A. 40A:5-12, as amendeded prior to certifications.	ment, (which included here ulations, extens and all stane from all the les, Jr ROUGH OCEAN Inancial conditioned. I also give	nich I have prepin and that this insions and additements containe books and recongregation, amon of the Local ecomplete assu	Statement is an tions ed herein ords the Chief Financia of and that the Unit as at trance as
hereby certify which I have exact copy of are correct, the are in proof; kept and main Further, I do Officer, Licen estatements a December 31 to the veracit Services, inc	D CERTIFICATION OF THE PROPERTY OF THE PROPERT	sponsible for file leliminate on file with the cas have been me that this state. Local Unit. fy that I, N-0168 and made a pretely in complication of cash bantonides@ Chief Finance 83 Bridge	Ing this verified and inference and inference in the correct in th	Annual Financial State formation required also bring body, that all calcemergency appropriations as I can determine william E. Antonid BOI cue statements of the firm. A. 40A:5-12, as amendeded prior to certifications.	ment, (which included here ulations, extens and all stane from all the les, Jr ROUGH OCEAN Inancial conditioned. I also give	nich I have prepin and that this insions and additements containe books and recongregation, amon of the Local ecomplete assu	Statement is an tions ed herein ords the Chief Financia of and that the Unit as at trance as

BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **BAY HEAD** as of as of December 31, 2022 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

	NO ENTRY
_	(Registered Municipal Accountant)
<u> </u>	
	(Firm Name)
<u> </u>	SAME SHEET AND ASSESSMENT OF THE SECOND OF
	(Address)
Certified by me	(Address)
this day , 2023	(Address)
	(Phone Number)
	(Filone 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.

		CERTIFICATIO	ON OF QUALIFYING MUNICIPALITY		
	1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5 %;				
	2.	All emergencies approappropriations;	oved for the previous fiscal year did not exceed 3% of total		
	3.	The tax collection rate	exceeded 90%;		
	4.	Total deferred charges did not equal or exceed 4% of the total tax levy;			
	5.		edural deficiencies" noted by the registered municipal 1a of the Annual Financial Statement; and		
	6.	There was no operati	ing deficit for the previous fiscal year.		
	7.	The municipality did n years.	not conduct an accelerated tax sale for less than 3 consecutive		
	8.	The municipality did n not plan to conduct on	not conduct a tax levy sale the previous fiscal year and does se in the current year.		
	9.	The current year budg	get does not contain a Levy or Appropriation "CAP" waiver.		
	10.	The municipality has n	not applied for Transitional Aid for 2023.		
	11.		not adopt a Special Emergency ordinance for COVID-related evenue (N.J.S.A. 40A:4-53 (I) and (m)).		
	above crite		municipality has complied in full in meeting ALL of the ualification for local examination of its Budget in accordance		
	Municipali	ity:	BOROUGH OF BAY HEAD		
	Chief Fina	ncial Officer:			
	Signature:	:			
	Certificate	#:			
	Date:				
_					
		CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY		
	The unders	signed certifies that this	municipality does not meet item(s)		
		of the crite	eria above and therefore does not qualify for local		
	examinatio	n of its Budget in accord	dance with N.J.A.C. 5:30-7.5.		
	Municipali		BOROUGH OF BAY HEAD		
		ncial Officer:			
	Signature:				
	Certificate	#:			
	Date:				

	21-6000075		
	Fed I.D. #		
	BOROUGH OF BAY HEAD		
	Municipality		
	OCEAN County		
	County		
		deral and State Fina Expenditures of Awa	
		Fiscal Year Ending:	December 31, 2022
	(1) Federal programs	(2)	(3)
	Expended	State	Other Federal
	(administered by the state)	Programs Expended	Programs Expended
	tile state)	Expended	Experided
TOTA	\$124,723.65_S	22,425.64	\$15,248.28_
		Single Audit Program Specific X Financial Stateme	Audit ent Audit Performed in Accordance Auditing Standards (Yellow Book)
Note:	All local governments, who are recipreport the total amount of federal an required to comply with Title 2 U.S. Guidance) and OMB 15-08. The sin beginning with Fiscal Year ending a Federal Regulations (CFR) (Uniform	d state funds expended of Code of Federal Regulation gle audit threshold has be fter 1/1/15. Expenditures	een been increased to \$750,000
(1)	Report expenditures from federal parafectorial pass-through funds can be (CFDA) number reported in the State	identified by the Catalog	
(2)	Report expenditures from state prog- pass-through entities. Exclude stat are no compliance requirements.	rams received directly from the aid (I.e., CMPTRA, En	om state government or indirectly from ergy Receipts tax, etc.) since there
(3)	Report expenditures from federal profession from entities other than state govern		from the federal government or indirectly
5	bantonides@bayheadnj.us Signature of Chief Financial Officer	<u> </u>	January 18, 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 of if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

tility owned and	d operated by the	BOROUGH	of	BAY HEAD
ounty of	OCEAN	during the year 2022 ar	nd that sheets	s 40 to 68 are unnecessary.
300				
I have the	refore removed from	this statement the sheets p	ertaining only	y to utilities.
		Name	e b	pantonides@bayheadnj.us
		Title		Chief Financial Officer
(This must	t be signed by the Ch	nief Financial Officer, Comp	troller, Audito	or or Registered
unicipal Accou	untant.)			
Carl April 1985 China				
MUNI	CIPAL CERTIFIC	CATION OF TAXABLE	PROPERT	Y AS OF OCTOBER 1, 2022
		ade that the Net Valuation T		
the tax yes	ar 2023 and filed with	n the County Board of Taxat	ion on Janua	ary 10, 2023 in accordance
with the re	equirement of N.J.S.A	A. 54:4-35, was in the amou	nt of \$	1,659,556,000.00
				mimbriaco@bayheadnj.us
			SIGN	NATURE OF TAX ASSESSOR
			В	SOROUGH OF BAY HEAD
				MUNICIPALITY

Sheet 2

COUNTY

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2022

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

Title of Account		Debit	Credit
		0.000.005.57	
CASH		2,626,935.57	
INVESTMENTS		1,366,087.02	500.00
DUE FROM/TO STATE - VETERANS AND SENIC	OR CITIZENS	-	500.00
			CONTRACTOR
Receivables with Full Reserves: TAXES RECEIVABLE:			
PRIOR	129,452.46		
CURRENT	129,432.40	120 452 46	
SUBTOTAL		129,452.46	
TAX TITLE LIENS RECEIVABLE		-	
PROPERTY ACQUIRED FOR TAXES		-	
CONTRACT SALES RECEIVABLE			
MORTGAGE SALES RECEIVABLE			
Sewer Charges Receivable		19,156.53	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		- 313	
	The state of the s		
Page Totals:		4,141,631.58	500.00

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	4,141,631.58	500.00
APPROPRIATION RESERVES		295,658.26
ENCUMBRANCES PAYABLE		51,060.16
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		330,535.73
Accounts Payable		8,824.61
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		3,306.00
Interfund - Grant Fund		105,447.80
LOCAL SCHOOL TAX PAYABLE		921,832.88
REGIONAL SCHOOL TAX PAYABLE		
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		_
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		84,942.35
Prepaid School Resource Officer		2,500.00
Sewer Rent Overpayments		1,701.45
Prepaid Police Special Duty		29,940.00
Reserve for FEMA Proceeds		10,567.55
Prepaid State Aid - Municipal Relief Fund Act		8,864.46
DAGE TOTAL	4,141,631.58	1,855,681.25
PAGE TOTAL	4,141,031.30	1,000,001.20

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

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	4,141,631.58	1,855,681.25
SUBTOTAL	4,141,631.58	1,855,681.25_"C"
RESERVE FOR RECEIVABLES		148,608.99
DEFERRED SCHOOL TAX	887,760.62	
DEFERRED SCHOOL TAX PAYABLE		887,760.62
FUND BALANCE	1	2,137,341.34
TOTALS	5,029,392.20	5,029,392.20

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
TOTALS		

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	61,584.10	
	405 447 00	
DUE FROM/TO CURRENT FUND	105,447.80	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		63,786.86
UNAPPROPRIATED RESERVES		103,245.04
TOTALS	167,031.90	167,031.9

(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	364.60	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		364.60
FUND TOTALS	364.60	364.60
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	_	
Funds Held by Trustee	408,739.25	
Reerve for Length of Service Awards Program		408,739.25
FUND TOTALS	408,739.25	408,739.25

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

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	_	
DUE TO -		
		4
FUND TOTALS	-	
ARTS AND CULTURAL TRUST FUND		
CASH	_	
FUND TOTALS	-	
OTHER TRUST FUNDS		
CASH	728,059.84	
CDBG Grant Receivable	35,000.00	
Trust Reserves		763,059.84
Payroll Fund:		
Cash	300.00	
Due to Agency		300.00
		14 12 3 10 10 10 10 10 10 10 10 10 10 10 10 10
OTHER TRUST FUNDS PAGE TOTAL	763,359.84	763,359.84

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2022
Affordable Housing	325,734.29	3,098.56		328,832.85
Developers' Escrow Funds	12,280.13	59,466.25	37,214.75	34,531.63
Parking Offenses Adjudication Act	2,752.00	124.00		2,876.00
Public Defender	48.00	400.00	448.00	-
Sick Leave Trust	156,754.52			156,754.52
Storm Trust	51,667.44	7,297.79	8,403.10	50,562.13
Tax Sale Premiums	32,500.00	2,100.00	8,300.00	26,300.00
Unemployment Compensation	50,087.30	3,600.95	755.15	52,933.10
Confiscated Funds		346.00		346.00
Recreation		89,140.00	5,711.39	83,428.61
CDBG		35,000.00	8,505.00	26,495.00
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PAGE TOTAL	\$ 631,823.68 \$	200,573.55 \$	69,337.39	763,059.84

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

		Emil	BITTES THIS	o sere bes	<u> </u>			
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	Assessments and Liens	RECI Current Budget	EIPTS			Disbursements	Balance Dec. 31, 2022
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	XXXXXXXXX -
								-
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
					4.50			-
								-
			-	-	-	-	-	

^{*}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	1,461,157.16	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	1,461,157.16
CASH	217,869.85	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	1,107,999.21	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED	2,827,244.18	
DUE TO -		

	-45 L	
PAGE TOTALS	5,614,270.40	1,461,157.16

(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	5,614,270.40	1,461,157.16
		in the state of
BOND ANTICIPATION NOTES PAYABLE		1,366,087.02
GENERAL SERIAL BONDS		e ::
TYPE 1 SCHOOL BONDS		,
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		.=
		4.6.1
RESERVE FOR CAPITAL PROJECTS		
Reserve for Beach Replenishment		30,000.00
Reserve for Fire Truck		30,000.00
Reserve for Preliminary Costs		16,503.50
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,047,987.64
UNFUNDED		1,465,575.31
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		152,598.34
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		44,361.43
	5,614,270.40	5,614,270.40

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Casl	n	Less Checks	Cash Book Balance	
	*On Hand	On Deposit	Outstanding		
Current	13,744.14	2,617,319.01	4,127.58	2,626,935.57	
Grant Fund				-	
Trust - Animal Control		490.00	125.40	364.60	
Trust - Assessment				_	
Trust - Municipal Open Space				_	
Trust - LOSAP				_	
Trust - CDBG				-	
Trust - Other		730,043.08	1,983.24	728,059.84	
Trust - Arts and Culture				-	
General Capital		225,869.85	8,000.00	217,869.85	
Payroll Fund		12,072.52	11,772.52	300.00	
UTILITIES:					
				_	
			10000000000000000000000000000000000000	-	
				-	
				-	
				-	
				-	
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				-	
				-	
				-	
				-	
				_	
				-	
				-	
Total	13,744.14	3,585,794.46	26,008.74	3,573,529.86	

^{*} Include Deposits In Transit

REQUIRED CERTIFICATION

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

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

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

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

Signature:	bantonides@bayheadnj.us	Title:	Chief Financial Officer	
	<u> </u>			

^{**} Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
CURRENT FUND	
Manasquan Savings Bank:	2.047.240.04
ending in 0267	2,617,319.01
ANIMAL CONTROL TRUST FUND	
Manasquan Savings Bank:	
ending in 0241	490.00
OTHER TRUST FUND	
Manasquan Savings Bank:	
ending in 0259	348,277.13
ending in 0209	11,879.53
ending in 0192	72,246.94
ending in 4522	41,053.57
ending in 4523	256,585.91
GENERAL CAPITAL FUND	
Manasquan Savings Bank:	
ending in 0150	225,869.85
PAYROLL FUND	
Manasquan Savings Bank:	
ending in 0100	300.00
ending in 0324	11,772.52
	3,585,794.46

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
2022 Grants Awards:						-
Alcohol Education and Rehabilitation Fund		947.59	947.59			-
Body Armor Fund		826.42	826.42			-
Clean Communities Program		5,212.55	5,212.55			-
Distracted Driving Crackdown		7,000.00	7,000.00			-
Homeland Security Grant		16,500.00				16,500.00
Recycling Tonnage Grant		3,215.46	3,215.46			-
STEM Summer Series		8,000.00	8,000.00			-
2021 Grants Awards:						-
Body Worn Cameras	28,532.00		25,678.80			2,853.20
2020 Grants Awards:						-
DEP - Water Quality Project	85,000.00		42,769.10			42,230.90
					All the second s	-
						-
PAGE TOTALS	113,532.00	41,702.02	93,649.92	-	_	61,584.10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
2022 Grants Awards:		A Transport					_
Clean Communities Program			5,212.55				5,212.55
Distracted Driving Crackdown			7,000.00	7,000.00			_
Homeland Security Grant			16,500.00	15,248.28			1,251.72
Recycling Tonnage Grant			3,215.46				3,215.46
STEM Summer Series			8,000.00	6,739.50			1,260.50
2021 Grants Awards:							_
Clean Communities	5,209.11			3,416.81			1,792.30
Body Worn Camera Grant	28,532.00			12,480.00			16,052.00
Recycling Tonnage Grant	2,769.27						2,769.27
2020 Grants Awards:							_
Clean Communities	3,921.88			2,391.31			1,530.57
DEP - Water Quality Project	83,593.55			84,352.50	1,406.45		647.50
Recycling Tonnage Grant	2,325.06						2,325.06
2019 Grants Awards:							-
Recycling Tonnage Grant	2,325.06						2,325.06
2018 Grants Awards:							-
Recycling Tonnage Grant	2,158.56						2,158.56
PAGE TOTALS	130,834.49	_	39,928.01	131,628.40	1,406.45	-	40,540.55

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance	Transferred Budget App		Expended	Other	Cancelled	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87				Dec. 31, 2022
PREVIOUS PAGE TOTALS	130,834.49	-	39,928.01	131,628.40	1,406.45	-	40,540.55
2017 Grants Awards:				E Company of the State of the S			_
Recycling Tonnage Grant	2,624.36						2,624.36
Recycling Tonnage Grant	3,996.60						3,996.60
2015 Grant Awards:							-
Recycling Tonnage Grant	1,093.65						1,093.65
Combined Grant Years:							-
Alcohol Education and Rehabilitation	9,433.08		947.59	1,785.52			8,595.15
Body Armor	2,138.73	826.42		2,352.00			613.15
Drunk Driving Enforcement Fund	4,765.76						4,765.76
Prior Period Grant Awards:			7				_
Recycling Tonnage Grant	1,557.64						1,557.64
							-
							-
							_
							_
PAGE TOTALS	156,444.31	826.42	40,875.60	135,765.92	1,406.45		63,786.86

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance	Transferred from 2022 Budget Appropriations		Received	Other	Balance
	Jan. 1, 2022	Budget	Appropriation By 40A:4-87			Dec. 31, 2022
PREVIOUS PAGE TOTALS	2-	_	-	-	u ≡	-
American Rescue Plan Act	51,130.59			51,130.59		102,261.18
Body Armor Grant				983.86		983.86
						-
						-
						-
The state of the s						-
						-
				Also a		-
						-
						-
						-
						-
						-
						-
						_
TOTALS	51,130.59	-	-	52,114.45	-	103,245.04

Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit	
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx	
School Tax Payable #	xxxxxxxxxx	839,064.88	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	887,760.62	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	3,762,499.00	
Levy Calendar Year 2022	xxxxxxxxxx		
Paid	3,679,731.00	xxxxxxxxx	
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx	
School Tax Payable #	921,832.88	xxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	887,760.62	xxxxxxxxx	
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	5,489,324.50	5,489,324.50	

[#] Must include unpaid requisitions.

Board of Education for use of local schools.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

XXXXXXXXXX	xxxxxxxxx
xxxxxxxxxx	
	1
XXXXXXXXXX	
xxxxxxxxxx	
xxxxxxxxxx	
	xxxxxxxxx
xxxxxxxxxx	xxxxxxxxx
-	xxxxxxxxx
	XXXXXXXXX
	xxxxxxxxxx

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	47,094.93
2022 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	5,817,967.83
County Library	xxxxxxxxxx	572,375.19
County Health	xxxxxxxxxx	302,475.62
County Open Space Preservation	xxxxxxxxxx	216,852.86
Due County for Added and Omitted Taxes	xxxxxxxxxx	42,182.75
Paid	6,998,949.18	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	-	xxxxxxxx
	6,998,949.18	6,998,949.18

SPECIAL DISTRICT TAXES

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

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	1,225,000.00	1,225,000.00	-
Surplus Anticipated with Prior Written Consent of			
Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	884,441.09	1,201,934.87	317,493.78
Added by N.J.S.A. 40A:4-87 (List on 17a)	40,875.60	40,875.60	-
2015年,在1915年,在1915年,2015年,2015年,1915			-
			-
Total Miscellaneous Revenue Anticipated	925,316.69	1,242,810.47	317,493.78
Receipts from Delinquent Taxes	55,000.00	146,520.61	91,520.61
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	4,106,729.12	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	4,106,729.12	4,695,532.08	588,802.96
	6,312,045.81	7,309,863.16	997,817.35

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	14,744,707.52
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	3,762,499.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	6,909,671.50	xxxxxxxx
Due County for Added and Omitted Taxes	42,182.75	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	665,177.81
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	i-
Balance for Support of Municipal Budget (or)	4,695,532.08	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit	15,409,885.33	15,409,885.33

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

ecycling Tonnage Grant cohol Education and Rehabilitation omeland Security Grant TEM Program stracted Driving ean Communities Program	3,215.46 947.59 16,500.00 8,000.00	3,215.46 947.59	
cohol Education and Rehabilitation omeland Security Grant TEM Program stracted Driving	947.59 16,500.00	947.59	
omeland Security Grant FEM Program stracted Driving	16,500.00		_
ΓΕΜ Program stracted Driving	SOATU PANADOS ROSANS INSTITUTE		
stracted Driving	8,000.00	16,500.00	
		8,000.00	
ean Communities Program	7,000.00	7,000.00	
	5,212.55	5,212.55	
		÷	
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			-
			_
			-
PAGE TOTALS	40,875.60		-

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:	bantonides@bayheadnj.us
	Chart 47a

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		6,271,170.21
2022 Budget - Added by N.J.S.A. 40A:4-87		40,875.60
Appropriated for 2022 (Budget Statement Item 9)		6,312,045.81
Appropriated for 2022 by Emergency Appropriation (Budget Statement	Item 9)	
Total General Appropriations (Budget Statement Item 9)		6,312,045.81
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		6,312,045.81
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	5,351,156.89	
Paid or Charged - Reserve for Uncollected Taxes	665,177.81	
Reserved 295,658.26		
Total Expenditures		6,311,992.96
Unexpended Balances Canceled (see footnote)		52.85

FOOTNOTES - RE: OVEREXPENDITURES

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

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	317,493.78
Delinquent Tax Collections	xxxxxxxx	91,520.61
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	588,802.96
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxx	52.85
Miscellaneous Revenue Not Anticipated Miscellaneous Revenue Not Anticipated:	xxxxxxxx	171,987.94
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxx	177,313.66
Prior Years Interfunds Returned in 2022	xxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2022	887,760.62	XXXXXXXX
Balance - December 31, 2022	xxxxxxxx	887,760.62
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	1,347,171.80	xxxxxxxx
	2,234,932.42	2,234,932.42

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Cable Franchise Fees	11,188.26
Zoning	8,450.00
Interest on Deposits	53,599.33
Miscellaneous Other	1,449.76
Municipal Court Fines and Costs	47,782.34
Police Outside Duty Administrative Fee	7,136.25
Recreation Program	7,300.00
Rental Certifications	11,625.00
Variances and Subdivisions	2,310.00
Warranty Refund	2,500.00
Copies of Marriage Licenses	2,197.00
Title Transfer Certification	2,800.00
Street Opening Permits	13,275.00
Police Reports	175.00
Polling Place Rental	200.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	171,987.94

SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxx	2,015,169.54
2.	xxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxx	1,347,171.80
4. Amount Appropriated in the 2022 Budget - Cash	1,225,000.00	xxxxxxxx
 Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services 	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2022	2,137,341.34	xxxxxxxx
	3,362,341.34	3,362,341.34

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

Cash		2,626,935.57
Investments		1,366,087.02
Sub Total		3,993,022.59
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,855,681.25
Cash Surplus		2,137,341.34
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:* (1) Due from State of N.J. Senior		
Citizens and Veterans Deduction Deferred Charges #		-
Cash Deficit #		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER	ASSETS"	2,137,341.34

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) #				\$	14,781,307.50
	(Abstract of Ratables)				\$	操 规模制
2.	Amount of Levy - Special District Taxes				\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.				\$_	1,602.65
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.				\$	88,562.71
5b.	Subtotal 2022 Levy Reductions Due to Tax Appeals** Total 2022 Tax Levy \$ 14,871,472.86 \$ \$	6			\$	14,871,472.86
6.	Transferred to Tax Title Liens				\$	
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	(2,687.12)
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2021	\$_		372,593.70		
	In 2022*	\$_		14,310,771.70		
	Homestead Benefit Credit	\$_		50,092.12		
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$_		11,250.00	-	
	Total To Line 14	\$ =		14,744,707.52	=	
11.	Total Credits				\$	14,742,020.40
12.	Amount Outstanding December 31, 2022				\$	129,452.46
13.	Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is					
Note	e: If municipality conducted Accelerated Tax Sale or Tax Levy S	Sale (ched	ck herear	nd co	mplete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:					
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$_ \$_		14,744,707.52		
	To Current Taxes Realized in Cash (Sheet 17)	\$_		14,744,707.52	-	
ote 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)	\$	14,744,707.52
LESS: Proceeds from Accelerated Tax Sale		
Net Cash Collected	\$	14,744,707.52
Line 5c (sheet 22) Total 2022 Tax Levy	\$	14,871,472.86
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.15%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 14,744,707.52
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 14,744,707.52
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 14,871,472.86
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 99.15%

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

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

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

Line 2	500.00
Line 3	10,750.00
Line 4	_
Sub - Total	11,250.00
Less: Line 7	
To Item 10, Sheet 22	11,250.00

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

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxx	94,424.35
Taxes Pending Appeals	94,424.35	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date	te of Payment)	9,482.00	xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interes	st)		xxxxxxxx
Balance - December 31, 2022		84,942.35	xxxxxxxx
Taxes Pending Appeals*	84,942.35	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation		94,424.35	94,424.35

Dbayheadnj.us	
f Tax Collector	
January 18, 2022	
Date	

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		146,520.61	xxxxxxxxx
A. Taxes	146,520.61	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
4. Added Taxes			xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		xxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxx	146,520.61
8. Totals		146,520.61	146,520.61
9. Balance Brought Down		146,520.61	xxxxxxxx
10. Collected:		xxxxxxxx	146,520.61
A. Taxes	146,520.61	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxx	xxxxxxxx
11. Interest and Costs - 2022 Tax Sale			xxxxxxxx
12. 2022 Taxes Transferred to Liens			xxxxxxxx
13. 2022 Taxes		129,452.46	xxxxxxxx
14. Balance - December 31, 2022		xxxxxxxx	129,452.46
A. Taxes	129,452.46	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	-	xxxxxxxx	xxxxxxxx
15. Totals		275,973.07	275,973.07

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

17. Item No.14 multiplied by percentage shown above is 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		xxxxxxxx
2. Foreclosed or Deeded in 2022	xxxxxxxx	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
SB.	xxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
0. Contract	xxxxxxxx	
1. Mortgage	xxxxxxxx	
2. Loss on Sales	xxxxxxxx	
3. Gain on Sales		xxxxxxxx
4. Balance - December 31, 2022	xxxxxxxxx	

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2022		xxxxxxxx
16. 2022 Sales from Foreclosed Property		xxxxxxxx
17. Collected*	xxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2022	xxxxxxxx	9
	-	9

MORTGAGE SALES

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

Analysis of Sale of Property: *Total Cash Collected in 2022	\$	
Realized in 2022 Budget		
To Results of Operation (Sheet 19	9)	_

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.)

Caused By	Dec. 3 per	ount 1, 2021 Audit <u>port</u>	Amount in 2022 <u>Budget</u>		Amount Resulting from 2022		Balance as at Dec. 31, 2022
Emergency Authorization -	-						
Municipal*	\$	\$	Electric sont (200)	_\$_		\$_	
Emergency Authorization -							
Schools	\$	\$_		\$_		\$_	-
Overexpenditure of Appropriations	\$	\$_		_\$_		\$_	-
	\$\$	\$_		_\$_		\$_	
	_\$	\$		_\$_		\$_	
	\$	\$		_\$_		\$_	-
	\$	\$\$		_\$_		\$_	(<u>u</u>)
	\$	\$_		_\$_		\$_	
	\$\$	\$_		_\$_		\$_	
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.	2021	Stickland Avenue Pump Station	\$ 225,000.00
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

Date			Not Less Than	Balance	REDUCED IN 2022		Balance
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
							7 67
							_
							<u> </u>
							<u>-</u>
							_
							_
							_
- 17	Totals	_	, <u>-</u> , 190	-	s = =	_	· ·

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	Date Purpose	Amount	Not Less Than	Balance	20	CED IN 022	Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2021	By 2022 Budget	Canceled By Resolution	Dec. 31, 2022
							_
							-
							-
							_
							-
							2012
	.						
	Totals	-	-	-	-	-	-

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

Chief Financial Officer

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

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

GENERAL CAPITAL BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - General Capital Bonds	3		\$
2023 Interest on Bonds*		\$	
ASSESSMENT	SERIAL BONDS		
	SERIAL BONDS		
Outstanding - January 1, 2022	1		
Outstanding - January 1, 2022	xxxxxxxx	xxxxxxxx	
Outstanding - January 1, 2022 Issued	xxxxxxxx	XXXXXXXXX	
ASSESSMENT Outstanding - January 1, 2022 Issued Paid	xxxxxxxx	XXXXXXXX	
Outstanding - January 1, 2022 Issued	xxxxxxxx	XXXXXXXXX	
Outstanding - January 1, 2022 Issued Paid	xxxxxxxx		\$
Outstanding - January 1, 2022 Issued Paid Outstanding - December 31, 2022	XXXXXXXX XXXXXXXX - -		\$

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	I was the second of the second			
Total	-	-1		

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

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	<u> </u>		

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
2023 Bond Maturities - Term Bonds		\$	1940 1940 1940
2023 Interest on Bonds		\$	
Outstanding - January 1, 2022	L SERIAL BONDS		
Issued	xxxxxxxx	μ., a.	
Paid	100-4	xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
Outstanding - December 31, 2022 2023 Interest on Bonds	-	**************************************	
	-	-	\$

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

		Outsta Dec. 3	anding 2023 Interest 1, 2022 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	100 PER 10 100 PER 100	Original Date of	Amount of Note	Date	Rate of	2023 Budget F	Requirements	Interest Computed to (Insert Date)
	Issued	Issue*	Outstanding Dec. 31, 2022	Maturity	Interest	For Principal	For Interest**	
2014-04, 2015-06 Municipal Building	3,000,000.00	5/28/2015	160,900.00	12/5/2023	0.0000%	80,450.00		
2011-03 (2) Various Parks	9,250.00	12/7/2021	9,250.00	12/5/2023	0.0000%	9,250.00		
2011-03 (2) Various Parks	19,316.00	12/6/2022	19,316.00	12/5/2023	0.0000%	3,863.20		
2011-06 (6) Sewer Mains	32,497.10	12/8/2020	21,664.73	12/5/2023	0.0000%	10,832.37		
2011-06 (6) Sewer Mains	130,205.94	12/7/2021	130,205.94	12/5/2023	0.0000%	32,551.40		
2011-06 (6) Sewer Mains	7,345.00	12/6/2022	7,345.00	12/5/2023	0.0000%	1,469.00		
2014-04, 2015-06 Municipal Building	165,349.11	12/8/2020	124,011.83	12/5/2023	0.0000%	41,337.28		
2014-04, 2015-06 Municipal Building	77,896.73	12/7/2021	77,896.73	12/5/2023	0.0000%	19,474.18		
2014-04, 2015-06 Municipal Building	7,988.00	12/6/2022	7,988.00	12/5/2023	0.0000%	1,597.60		
2014-09 (5) Various Parks	534.94	12/7/2021	534.94	12/5/2023	0.0000%	534.94		
2015-17 (5) Police Equipment	35,199.30	12/8/2020	6,651.15	12/5/2023	0.0000%	6,651.15		
2015-17 (5) Police Equipment	1,789.66	12/9/2022	1,789.66	12/5/2023	0.0000%	1,789.66		
2016-14 (2) Roadway Improvements	17,650.89	12/8/2020	17,650.89	12/5/2023	0.0000%	3,530.18		
2017-07 Various Capital Improvements	4,569.61	12/7/2021	4,569.61	12/5/2023	0.0000%	4,569.61		
Page Totals	3,509,592.28		589,774.48			217,900.57	-	

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

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

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

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

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

33.1

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2023 Budget F	Requirements For Interest**	Interest Computed to (Insert Date)
_	DDE VIOLIO DA OF TOTAL O	0.500.500.00		Dec. 31, 2022					
Z.	PREVIOUS PAGE TOTALS	3,509,592.28		589,774.48			217,900.57	-	
	2017-07 Various Capital Improvements	4,325.66	12/6/2022	4,325.66	12/5/2022	0.0000%	2,306.50		
10.	2018-12 (3) Acquisition of Police Car	1,920.51	12/7/2021	1,920.51	12/5/2022	0.0000%	1,920.51		
N	2019-03 Various Capital Improvements	177,791.72	12/8/2020	133,343.79	12/5/2022	0.0000%	44,447.93		
	2019-03 Various Capital Improvements	11,974.90	12/7/2021	11,974.90	12/5/2022	0.0000%	2,993.72		
n	2019-13 Lake Avenue Improvements	12,442.99	12/7/2021	12,442.99	12/5/2022	0.0000%	3,110.74		
	2019-13 Lake Avenue Improvements	11,237.10	12/6/2022	11,237.10	12/5/2022	0.0000%	11,237.10		
_	2020-06 (2) Various Streets	30,710.36	12/7/2021	30,710.36	12/5/2022	0.0000%	7,677.59		
	2020-06 (2) Various Streets	12,573.14	12/6/2022	12,573.14	12/5/2022	0.0000%	2,514.63		
	2010-10 Various Capital Improvements	54,072.40	12/8/2020	40,554.30	12/5/2022	0.0000%	13,518.10		
	2010-10 Various Capital Improvements	42,750.00	12/7/2021	42,750.00	12/5/2022	0.0000%	10,687.50		
	2021-01 Loader Truck	104,181.11	12/7/2021	104,184.11	12/5/2022	0.0000%	26,046.02		
	2021-04 (2) Lake Ave. & Maple Drive	11,855.00	12/7/2021	11,855.00	12/5/2022	0.0000%	2,963.75		
	2021-04 (2) Lake Ave. & Maple Drive	11,909.21	12/6/2022	11,909.21	12/5/2022	0.0000%	2,381.84		
9	PAGE TOTALS	3,997,336.38		1,019,555.55			349,706.50	_	

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

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

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

(Do not crowd - add additional sheets)

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2023 Budget For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
	PREVIOUS PAGE TOTALS	3,997,336.38		Dec. 31, 2022 1,019,555.55			349,706.50		
	2021-11 Computer Equipment	2,925.45	12/7/2021	2,925.45	12/5/2022	0.0000%	2,925.45	-	
	2021-11 Computer Equipment	6,574.55	12/6/2022	6,574.55	12/5/2022	0.0000%	1,314.91		
	2021-13 Varios Capital Improvements	12,313.90	12/7/2021	12,313.90	12/5/2022	0.0000%	3,078.47		
	2021-13 Varios Capital Improvements	63,371.95	12/6/2022	63,371.95	12/5/2022	0.0000%	15,705.55		
_	2022-02 Various Capital Improvements	47,595.62	12/6/2022	47,595.62	12/5/2022	0.0000%	9,519.12		
-	2022-03 Strickland Ave Pump Station	213,750.00	12/6/2022	213,750.00	12/5/2022	0.0000%	42,750.00		
_									
_									
_									
						324-11-12-119			
	PAGE TOTALS	4,343,867.85		1,366,087.02			425,000.00	-	

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.

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 crow

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

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

Sheet 34

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements For Principal For Interest**		Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.					A PART BEAUTY			
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".

Sheet 34

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

heet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Janu	ıary 1, 2022	2022	Other	Expended	Authorizations	Balance - Decer	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
2000-08 Fair Housing	63,905.40						63,905.40	
2009-07 (8) Howe Park	1,984.00				1,984.00			
2011-03 (2) Various Parks		43,000.00			19,316.00			23,684.00
2011-03 (6) Rehab. and Replace Sewer Mains		32,335.26			7,345.00	**		24,990.26
2014-04,								
2015-06 Construction of Municipal Building		78,355.24			7,988.00			70,367.24
2013-12 (2) North Street Walkover & Street End	11,326.04	362,425.00				373,751.04		
2013-12 (3) North Street Rock Revetment	5,754.25	217,075.00				222,829.25		_
2015-17 (5) Acquisition of Police Equipment		17,554.63			1,789.66	15,764.97		0.00
2016-14 (2) Roadway Improvements		41,524.71			17,650.89			23,873.82
2016-14 (3) Sidewalk and Curbing		40,009.47						40,009.47
2017-07 (1),								
2018-04 Clayton Avenue Sidewalks		94,882.25						94,882.25
2017-07 (3) Roadway Improvements		111,237.85			3,594.36			107,643.49
2017-07 (4) Sidewalk and Curbing	139.50	47,500.00					139.50	47,500.00
2017-07 (5) Acquisition of Fire Equipment		7,383.84				7,383.84		_
2017-07 (9) Acq. of Police Equipment		11,338.37			731.30			10,607.07
2018-09 (1) Osborne Ave. Sidewalks - NJDOT	3,943.15							3,943.15
2018-09 (2) Osborne Avenue Sidewalks		490.75						490.75
Page Total	87,052.34	1,105,112.37	-	-	60,399.21	619,729.10	64,044.90	447,991.50

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

Sheet 35.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Janu	ıary 1, 2022	2022	Other	Expended	Authorizations	Balance - Decen	nber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	87,052.34	1,105,112.37	-	-	60,399.21	619,729.10	64,044.90	447,991.50
2018-12 (3) Acquisition of Police Vehicle		3,017.36				3,017.36		
2019-03 (3) Howe Park Improvements		20,285.98						20,285.98
2019-04 (1) Updated Fuel Delivery System	12,000.00				700.00		11,300.00	
2019-04 (2) Dock on Twilight Lake	15,000.00						15,000.00	
2019-04 (3) Portable Police Radios	15,000.00				8,356.76		6,643.24	
2019-04 (6) Fire Fighting Equipment	2,524.60						2,524.60	
2019-13 Lake Avenue - NJDOT	367,052.50				34,777.60		332,274.90	
2019-13 Lake Avenue - Local Share		156,778.01			11,237.10			145,540.91
2020-06 Various Streets - Local Share		12,573.14			12,573.14			
2020-10 (1) Fire Department Mobile Radios		643.00				643.00		
2020-10 (2) Police Department Portable Radios		2,927.60						2,927.60
2020-10 (3) Police Department Radios		2,044.65				2,044.65		
2020-12 First Aid Squad Ambulance	25,000.00						25,000.00	
2021-01 Acquisition of Loader Truck		5,065.89				5,065.89		
2021-04 Lake & Maple NJDOT	196,200.00				1		196,200.00	
2021-04 Lake & Maple NJDOT		51,945.00			11,909.21			40,035.79
2021-11 Acquisition of Computers		6,574.55			6,574.55			
2021-13 (1) Acquisition of Fire Equipment	650.00	12,350.00			4,263.50			8,736.50
PAGE TOTALS	720,479.44	1,379,317.55	-	=	150,791.07	630,500.00	652,987.64	665,518.28

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

Sheet 35.2

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Janu	uary 1, 2022	2022	Other	Expended	Authorizations	Balance - Decer	mber 31, 2022
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	720,479.44	1,379,317.55	-	-	150,791.07	630,500.00	652,987.64	665,518.28
2021-13 (2) Acquisition of Fire Dept. Radios	3,350.00	63,650.00			62,933.00			4,067.00
2021-13 (3) Acq. of Police Equipment		26,636.10			175.45			26,460.65
2022-01 Information Technology Improvements			15,000.00		15,000.00			
2022-02 (1) Acquisition of Police Vehicle			57,000.00		50,445.62			6,554.38
2022-02 (2) Municipal Building Improvements			450,000.00		22,025.00			427,975.00
2022-03 Strickland Avenue Pump Station			225,000.00		225,000.00			
2022-10 Lake Avenue North - Grant			395,000.00				395,000.00	
2022-10 Lake Avenue North - Local Share			335,000.00					335,000.00
								1 () () () () () () ()
								_
								-
								1
PAGE TOTALS	723,829.44	1,469,603.65	1,477,000.00	-	526,370.14	630,500.00	1,047,987.64	1,465,575.31

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	147,118.05
Received from 2022 Budget Appropriation*	xxxxxxxx	25,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	17,080.29
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
	The state of the state of	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	36,600.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	152,598.34	xxxxxxxx
	189,198.34	189,198.34

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
2022-01	15,000.00		15,000.00	
2022-02	507,000.00	481,650.00	25,350.00	
2022-03	225,000.00	213,750.00	11,250.00	
2022-04	730,000.00	335,000.00		395,000.00
Total	1,477,000.00	1,030,400.00	51,600.00	395,000.00

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	xxxxxxxx	59,361.43
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations	15,000.00	xxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxx
Balance - December 31, 2022	44,361.43	xxxxxxxx
	59,361.43	59,361.43

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					\$	14,	871,4	72.86
	2.	Amount of Item 1 Collected in 2022 (*))			\$	14,744,7	707.52	_	
	3.	Seventy (70) percent of Item 1					\$	10,	410,0	31.00
	(*) Ir	ncluding prepayments and overpayment	ts a	pplied.						
B.	1.	Did any maturities of bonded obligation	ns	or notes fa	all due dur	ng the y	ear 2022?			
		Answer YES or NO No								
	2.	Have payments been made for all bon December 31, 2022?	ide	d obligatio	ns or note	s due on	or before			
		Answer YES or NO N/A		If answe	r is "NO" (jive deta	ils			
		NOTE: If answer to Item B1 is YES,	the	en Item B2	! must be	answer	ed			
just e	ended	? Answer YES or NO		No						
	1.	Cash Deficit 2021							\$	N/A
	2.	4% of 2021 Tax Levy for all purposes:		Levy	\$			=	\$	Assessment of
	3.	Cash Deficit 2022							\$	N/A
	4.	4% of 2022 Tax Levy for all purposes:			. 2011/2011					
				Levy	\$			=	\$	
E.		<u>Unpaid</u>		20	021		2022	×		<u>Total</u>
	1.	State Taxes	\$			\$			\$	-
	2.	County Taxes	\$			\$		-	\$	-
	3.	Amounts due Special Districts								
			\$			\$		-	\$	-
	4.	Amount due School Districts for School	ol T	ax						
			\$			\$	921,8	32.88	\$	921,832.88