Annual Financial Statement - Key Inputs

Municipal and County AFS Version 2022.1

PLEASE NOTE: Many of the features on this page rely on the use of macros. Because of the nature of this functionality, using the options available on this tab will cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run across all pages of the document.

Required Information	Responses and Data	Select Local Government Entity Type (Muni or County):
		Municipality
Name and County of Municipality	Lambertville City, Hunterdon County	*Counties will be listed after all Municipalities in the dropdown menu in cell D8.
Full Name of Municipality/County	CITY OF LAMBERTVILLE	
County of Municipality / County	HUNTERDON	
Name of Municipality / County	LAMBERTVILLE	
Type	CITY	
Federal ID #	22-6002021	
Governing Body Type	COUNCIL MEMBERS	
Address	18 York Street	
Address	Lambertville, New Jersey 08530	
Phone	609-397-0110	
Fax	609-397-2203	
		Certificate #
Chief Financial Officer	Christie Ehret	N-0738
Registered Municipal Accountant	Warren Korecky	Leave blank if CFO prepared
Year Ending	12/31/2022	

DATES		
	Balance - January 1, 2022	Balance - July 1, 2022
	Balance - December 31, 2022	Balance - June 30, 2023
	Outstanding - January 1, 2022	Outstanding - July 1, 2022
	Outstanding - December 31, 2022	Outstanding - June 30, 2023
Year End	12/31/2022	6/30/2023
Next Year End	12/31/2023	6/30/2024

Budget Year	2023
AFS Year	2022
PY	2021

Population Last Census (2020)	4,139
Net Valuation Taxable 2022	839,618,392
Muni Code	1017

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES	STATE FISCAL YEAR MUNICIPALITIES
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023
	COUNTIES - JANUARY 26, 2023	
	MUNICIPALITIES - FEBRUARY 10, 2023	MUNICIPALITIES - AUGUST 10, 2023
	AS AT DECEMBER 31, 2022	AS AT JUNE 30, 2023
	Dec. 31, 2021	June 30, 2022
	Dec. 31, 2022	June 30, 2023
	Jan. 1, 2022	July 1, 2022
	YEAR - 2021	YEAR - 2021
	YEAR - 2022	YEAR - 2022

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	0	Select "0" if you do not have any utilities.
	UTILITY NAME(S)		
UTILITY 1			
UTILITY 2			
UTILITY 3			
UTILITY 4			
UTILITY 5			
UTILITY 6			

PAGE COUNT - SELECT STANDARD OR EXPANDED:		Start with "Standard" and move to "Expanded" only as needed:
SHEET 6 (Trust Fund Trial Balance)	Standard	"Standard" provides four (4) sheets for Trust Fund Trial Balance.
SHEET 6B (Schedule of Trust Fund Deposits and Reserves)	Standard	"Standard" provides two (2) sheets for Schedule of Trust Reserves.
SHEET 9A (List of Banks Supporting 'Cash On Deposit')	Standard	"Standard" provides two (2) sheets for List of Banks.
SHEET 10 (Grants Receivable)	Standard	"Standard" provides three (3) sheets for Grants Receivable.
SHEET 11 (Grants Appropriated)	Standard	"Standard" provides four (4) sheets Grants Appropriated.
SHEET 12 (Grants Unappropriated)	Standard	"Standard" provides one (1) sheet, "12 Total-Grants Unappropriated".
SHEET 17A (Chapter 159)	Standard	"Standard" provides two (2) sheets for Chapter 159s.
SHEET 20 (Miscellaneous Revenues Not Anticipated)	Standard	"Standard" provides one (1) sheet, "20 Total-Misc Rev Not Ant".
SHEET 35 (Improvement Authorizations)	Standard	"Standard" provides four (4) sheets for Improvement Authorizations.
SHEET 37 (Capital Improvements Authorized)	Standard	"Standard" provides twenty (20) lines for listing improvements.

Annual Financial Statement - Key In

Municipal and County AFS Version 202

**PLEASE NOTE: Many of the features on this page rely on the use of macros. Because of the nature of this f cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run acros

Required Information	Responses and Data	
Name and County of Municipality	Lambertville City, Hunterdon County	*Counties wil
Full Name of Municipality/County	CITY OF LAMBERTVILLE	
County of Municipality / County	HUNTERDON	
Name of Municipality / County	LAMBERTVILLE	
Type	CITY	
Federal ID #	22-6002021	
Governing Body Type	COUNCIL MEMBERS	

Address	18 York Street	
Address	Lambertville, New Jersey 08530	
Phone	609-397-0110	
Fax	609-397-2203	
		Certificate #
Chief Financial Officer	Christie Ehret	N-0738
Registered Municipal Accountant	Warren Korecky	
Year Ending	12/31/2022	

DATES	Balance - January 1, 2022
	Balance - December 31, 2022
	Outstanding - January 1, 2022
	Outstanding - December 31, 2022
Year End	12/31/2022
Next Year End	12/31/2023

Budget Year	2023
AFS Year	2022
PY	2021

Population Last Census (2020)	4,139
Net Valuation Taxable 2022	839,618,392
Muni Code	1017

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022
	COUNTIES - JANUARY 26, 2023
	MUNICIPALITIES - FEBRUARY 10, 2023
	AS AT DECEMBER 31, 2022
	Dec. 31, 2021
	Dec. 31, 2022
	Jan. 1, 2022
	YEAR - 2021
	YEAR - 2022

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	0
	UTILITY NAME(S)	
UTILITY 1		
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		
UTILITY 6		

PAGE COUNT - SELECT STANDARD OR EXPANDED:

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022
(UNAUDITED)

POPULATION LAST CENSUS 4,139
NET VALUATION TAXABLE 2022 839,618,392
MUNICODE 1017

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

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

CITY of **LAMBERTVILLE**, County of **HUNTERDON**

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature finance@lambertvillenj.org

Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, **Christie Ehret**, am the Chief Financial Officer, License # **N-0738**, of the **CITY** of **LAMBERTVILLE**, County of **HUNTERDON** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2022.

Signature finance@lambertvillenj.org

Title Chief Financial Officer

Address 18 York Street

Phone Number 609-397-0110

Fax Number 609-397-2203

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Warren Korecky
(Registered Municipal Accountant)

Suplee, Clooney and Company
(Firm Name)

308 East Broad Street
(Address)

Westfield, New Jersey 07090
(Address)

908-789-9300
(Phone Number)

908-789-8535
(Fax Number)

Certified by me

this 21 day February , 2023

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

The undersigned certifies that this municipality has complied in full in meeting **ALL** of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: CITY OF LAMBERTVILLE

Chief Financial Officer: Christie Ehret

Signature: finance@lambertvillenj.org

Certificate #: N-0738

Date: 2/21/2023

22-6002021
Fed I.D. #

CITY OF LAMBERTVILLE
Municipality

HUNTERDON
County

Report of Federal and State Financial Assistance
Expenditures of Awards

Fiscal Year Ending: **December 31, 2022**

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 525,788.08	$ 417,813.51	$

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

____ Single Audit

____ Program Specific Audit

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

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

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

finance@lambertvillenj.org
Signature of Chief Financial Officer

2/21/2023
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

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

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

Name finance@lambertvillenj.org

Title Chief Financial Officer

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 871,158,792.00

rcarmosino@aol.com
SIGNATURE OF TAX ASSESSOR

CITY OF LAMBERTVILLE
MUNICIPALITY

HUNTERDON
COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		2,013,421.37	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	153.25
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	142,622.25		
SUBTOTAL		142,622.25	
TAX TITLE LIENS RECEIVABLE		148,875.69	
PROPERTY ACQUIRED FOR TAXES		-	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE REFUNDS RECEIVABLE		13,142.12	
DUE ANIMAL CONTROL FUND		35.81	
DUE TRUST OTHER FUND		52,865.01	
DUE OPEN SPACE TRUST FUND		41,567.23	
DEFERRED CHARGES:			
EMERGENCY		500,000.00	
SPECIAL EMERGENCY (40A:4-55)		316,000.00	
DEFICIT		-	
Page Totals:		3,228,529.48	153.25

(Do not crowd - add additional sheets)

Sheet 3

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	3,228,529.48	153.25
APPROPRIATION RESERVES		130,600.13
ENCUMBRANCES PAYABLE		86,846.06
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		4,003.77
PREPAID TAXES		122,706.36
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		2,694.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		137,438.47
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		3,284.72
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
HURRICANE IDA INSURANCE PROCEEDS		249,975.89
WATERSHED PROTECTION IMPROVEMENTS		38,916.80
GRANTS UNAPPROPRIATED - MUNICIPAL RELIEF FUND		21,651.66
DUE GRANT FUND		25,685.93
DUE GENERAL CAPITAL FUND		887,046.86
PAGE TOTAL	3,228,529.48	1,711,003.90

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit	
TOTALS FROM PAGE 3a	3,228,529.48	1,711,003.90	
SUBTOTAL	3,228,529.48	1,711,003.90	"C"
RESERVE FOR RECEIVABLES		399,108.11	
DEFERRED SCHOOL TAX	-		
DEFERRED SCHOOL TAX PAYABLE		-	
FUND BALANCE		1,118,417.47	
TOTALS	3,228,529.48	3,228,529.48	

(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
CASH	16,069.99	
RESERVE FOR PUBLIC ASSISTANCE TRUST FUND		16,069.99
TOTALS	16,069.99	16,069.99

(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	923,247.45	
DUE FROM/TO CURRENT FUND	25,685.93	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		944,509.75
UNAPPROPRIATED RESERVES		4,423.63
TOTALS	948,933.38	948,933.38

(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	8,120.21	
DUE TO - CURRENT FUND		35.81
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		7,945.37
RESERVE FOR ENCUMBRANCES		139.03
FUND TOTALS	8,120.21	8,120.21
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	75,056.35	
DUE CURRENT FUND		41,567.23
RESERVE FOR MUNICIPAL OPEN SPACE		33,489.12
FUND TOTALS	75,056.35	75,056.35
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	569,563.69	
DUE TO -		
RESERVE FOR EXPENDITURES		569,563.69
FUND TOTALS	569,563.69	569,563.69
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	924,105.68	
DUE CURRENT FUND		52,865.01
ENCUMBRANCES PAYABLE		6,350.00
TRUST RESERVES (SHEET 6B)		864,890.56
FUND BALANCE		0.11
OTHER TRUST FUNDS PAGE TOTAL	924,105.68	924,105.68

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	924,105.68	924,105.68
OTHER TRUST FUNDS (continued)		
TOTALS	924,105.68	924,105.68

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	924,105.68	924,105.68
OTHER TRUST FUNDS (continued)		
TOTALS	924,105.68	924,105.68

(Do not crowd - add additional sheets)

Sheet 6. TOTALS

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2021 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2022
				-
				-
				-
				-
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				-
				-
				-
				-
PAGE TOTAL	$ -	$ -	$ -	$ -

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Purpose	Amount Dec. 31, 2021 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2022
PREVIOUS PAGE TOTAL	-	-	-	-
Police Donations	2,652.86	1,400.00		4,052.86
Recreation	9,777.84	26,002.00	18,830.80	16,949.04
Parking Offense Adjudication Act	809.68	2,316.00	716.04	2,409.64
Recycling	33.20			33.20
O.E.M. Donations	475.53			475.53
Public Defender Fees	906.00	600.00		1,506.00
Police Outside Overtime	54,727.20	151,764.12	140,224.82	66,266.50
Antique Meter Sleeves	395.00			395.00
Halloween	543.97			543.97
Memorial Garden	17,997.13	4,254.00	2,254.00	19,997.13
Tree Planting Donations	4,350.00			4,350.00
Shade Tree Donations	5,528.15	250.00	3,499.65	2,278.50
Community Development Block Grant	3,491.82			3,491.82
UCC Penalties (Fire safety)	1,000.00			1,000.00
UCC Penalties (Fire Dept)	1,000.00			1,000.00
State Unemployment Insurnace	67,235.21	5,196.45	659.38	71,772.28
Tax Sale Premiums	287,477.72	128,400.00	177,777.72	238,100.00
Performance Deposits	214,688.86	192,663.36	140,275.73	267,076.49
Payroll Agency	20,273.13	2,621,445.76	2,615,483.83	26,235.06
COAH	97,001.88	56,142.38	16,286.72	136,857.54
Marriage/Civil Unions		100.00		100.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
PAGE TOTAL	$ 790,365.18	$ 3,190,534.07	$ 3,116,008.69	$ 864,890.56

Sheet 6b TOTAL

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	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

Sheet 7

POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	457,207.21	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	457,207.21
CASH	726,876.58	
DUE FROM -		
DUE FROM - CURRENT FUND	887,046.86	
FEDERAL AND STATE GRANTS RECEIVABLE	1,536,087.50	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	8,329,160.05	
UNFUNDED	9,157,859.21	
DUE TO -		
PAGE TOTALS	21,094,237.41	457,207.21

(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	21,094,237.41	457,207.21
BOND ANTICIPATION NOTES PAYABLE		8,700,652.00
GENERAL SERIAL BONDS		8,105,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		224,160.05
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		48,950.12
UNFUNDED		1,670,063.47
ENCUMBRANCES PAYABLE		1,294,879.68
RESERVE TO PAY BANS		391,751.30
CAPITAL IMPROVEMENT FUND		23,872.24
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		177,701.34
	21,094,237.41	21,094,237.41

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	56,715.99	1,992,634.56	35,929.18	2,013,421.37
Grant Fund				-
Trust - Animal Control		8,120.21		8,120.21
Trust - Assessment				-
Trust - Municipal Open Space		75,056.35		75,056.35
Trust - LOSAP				-
Trust - CDBG		569,563.69		569,563.69
Trust - Other	838.15	938,947.47	15,679.94	924,105.68
Trust - Arts and Culture				-
General Capital		763,824.58	36,948.00	726,876.58
Public Assistance Trust Fund		33,040.00	16,970.01	16,069.99
UTILITIES:				
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	57,554.14	4,381,186.86	105,527.13	4,333,213.87

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: finance@lambertvillenj.org Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Animal Control - Bank of Princeton	8,120.21
CDBG Brewery Loan - Bank of Princeton	100,846.91
CDBG Lilly Mansion - Bank of Princeton	78,165.82
CDBG Rehab Loan - Bank of Princeton	390,550.96
CDBG UDAG Loan - Bank of Princeton	
COAH Trust - Bank of Princeton	138,500.54
Current Account - Bank of Princeton	1,992,634.56
Escrow Account - Bank of Princeton	276,355.62
General Capital - Bank of Princeton	763,824.58
Medical FSA - Bank of Princeton	
Open Space - Bank of Princeton	75,056.35
Payroll - Bank of Princeton	42,917.09
Tax Title Lien - Bank of Princeton	302,840.14
Trust Other - Bank of Princeton	106,561.80
Unemployment - Bank of Princeton	71,772.28
Public Assistance #2	33,040.00
PAGE TOTAL	4,381,186.86

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	4,381,186.86
TOTAL PAGE	4,381,186.86

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
						-
Small Cities CDBG	227,628.00					227,628.00
Body Armor Grant		863.13	863.13			-
Stay Sober Grant	1,320.00					1,320.00
Click It or Ticket		1,705.00	275.00			1,430.00
Drunk Driving Enforcement Program		1,155.00		(1,155.00)		-
Sustainable Jersey Small Grant	10,000.00	20,000.00	20,000.00			10,000.00
NJ Historic Trust - Holcombe House	76,119.00					76,119.00
Lower Delaware Wild & Scenic Grant	350.00	4,830.00	2,415.00			2,765.00
Green Communities Program	3,000.00					3,000.00
ANJEC - Open Space Stewardship Grant	810.00	1,500.00	1,000.00			1,310.00
FEMA - Swan Creek Embankment Erosion Mitigation	460,000.00					460,000.00
Local Efficiency Achievement Program	60,537.39					60,537.39
Clean Communities		10,454.69	10,454.69			-
Recycling Tonnage Grant		6,880.12	6,880.12			-
COVID-19 Grant						-
Hunterdon County Economic Dev. Grant 2020	5,369.29		2,539.00			2,830.29
						-
						-
PAGE TOTALS	845,133.68	47,387.94	44,426.94	(1,155.00)	-	846,939.68

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	845,133.68	47,387.94	44,426.94	(1,155.00)	-	846,939.68
						-
Body Worn Camera Grant		26,494.00	25,906.23			587.77
Electric Vehicle DC Fast Charge		75,000.00				75,000.00
Rediscover Hunterdon Communities Grant		5,000.00	5,000.00			-
Safe Passage - Super Bowl		720.00	600.00			120.00
Safe Passage - St. Patrick's Day		720.00	720.00			-
Safe Passage - Fourth of July		1,020.00	1,020.00			-
Distracted Driving Grant		3,660.00	2,400.00	(660.00)		600.00
Drive Sober or Get Pulled Over		1,080.00	1,080.00			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	845,133.68	161,081.94	81,153.17	(1,815.00)	-	923,247.45

Sheet 10.1

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	845,133.68	161,081.94	81,153.17	(1,815.00)	-	923,247.45
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	845,133.68	161,081.94	81,153.17	(1,815.00)	-	923,247.45

Sheet 10
Totals

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
							-
Alcohol Education, Rehabilitation, and Enforcement Fund	6,841.11						6,841.11
Clean Communities Program	15,034.62		10,454.69	11,689.45			13,799.86
Recycling Tonnage Grant	4,406.28	6,880.12		1,568.44			9,717.96
Small Cities CDBG	206,151.08						206,151.08
Body Armor Grant	4,249.80	863.13					5,112.93
Stay Sober Grant	3,630.00		1,080.00				4,710.00
Click It or Ticket	500.00	1,705.00		275.00			1,930.00
Distracted Driving Grant		3,660.00		2,760.00			900.00
Sustainable Jersey Small Grant	5,163.22		20,000.00	16,540.62			8,622.60
NJ Historic Trust - Holcombe House	76,119.00						76,119.00
Lower Delaware Wild & Scenic Grant	277.27	4,830.00		4,560.13			547.14
Green Communities Program	3,000.00						3,000.00
ANJEC - Open Space Stewardship Grant	196.46		1,500.00	1,258.17			438.29
FEMA - Swan Creek Embankment Erosion Mitigation	436,558.75						436,558.75
Local Efficiency Achievement Program	67,824.00						67,824.00
Covid-19 Grant	1,520.00						1,520.00
Hunterdon County Economic Dev. Grant 2020	5,369.29			2,539.00			2,830.29
							-
PAGE TOTALS	836,840.88	17,938.25	33,034.69	41,190.81	-	-	846,623.01

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	836,840.88	17,938.25	33,034.69	41,190.81	-	-	846,623.01
Drunk Driving Enforcement Fund	21,518.52	1,155.00		374.55			22,298.97
Body Worn Camera Grant			26,494.00	25,906.23			587.77
Electric Vehicle DC Fast Charge			75,000.00				75,000.00
Rediscover Hunterdon Communities Grant			5,000.00	5,000.00			-
Safe Passage - Super Bowl		720.00		720.00			-
Safe Passage - St. Patrick's Day		720.00		720.00			-
Safe Passage - Fourth of July			1,020.00	1,020.00			-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	858,359.40	20,533.25	140,548.69	74,931.59	-	-	944,509.75

Sheet 11.1

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	858,359.40	20,533.25	140,548.69	74,931.59	-	-	944,509.75
							-
							-
							-
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	858,359.40	20,533.25	140,548.69	74,931.59	-	-	944,509.75

Sheet 11.2

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	858,359.40	20,533.25	140,548.69	74,931.59	-	-	944,509.75
							-
							-
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	858,359.40	20,533.25	140,548.69	74,931.59	-	-	944,509.75

Sheet 11
Totals

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
						-
Distracted Driving Grant	660.00				(660.00)	-
DWI Grants	1,155.00				(1,155.00)	-
Body Armor Replacement Fund				1,037.17		1,037.17
CARES Act				3,386.46		3,386.46
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	1,815.00	-	-	4,423.63	(1,815.00)	4,423.63

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

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

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	(0.52)
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxx	
Levy Calendar Year 2022	xxxxxxxxxx	11,262,769.00
Paid	11,125,330.01	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	137,438.47	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxxx
# Must include unpaid requisitions.	11,262,768.48	11,262,768.48

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	1,714.41
2022 Levy:	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	2,736,959.24
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	261,392.26
Due County for Added and Omitted Taxes	xxxxxxxxxx	3,284.72
Paid	3,000,065.91	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due County for Added and Omitted Taxes	3,284.72	xxxxxxxxxx
	3,003,350.63	3,003,350.63

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxxx	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)		xxxxxxxxxx	xxxxxxxxxx
Fire -	1,243,140.00	xxxxxxxxxx	xxxxxxxxxx
Sewer -		xxxxxxxxxx	xxxxxxxxxx
Water -		xxxxxxxxxx	xxxxxxxxxx
Garbage -		xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxxx
Total 2022 Levy		xxxxxxxxxx	1,243,140.00
Paid		1,243,140.00	xxxxxxxxxx
Balance - December 31, 2022		-	xxxxxxxxxx
		1,243,140.00	1,243,140.00

Footnote: Please state the number of districts in each instance.

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	250,000.00	250,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget	2,238,898.98	2,465,249.11	226,350.13
Added by N.J.S.A. 40A:4-87 (List on 17a)	140,548.69	140,548.69	-
			-
			-
Total Miscellaneous Revenue Anticipated	2,379,447.67	2,605,797.80	226,350.13
Receipts from Delinquent Taxes	169,189.04	140,172.72	(29,016.32)
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	3,502,930.52	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxx	xxxxxxxxx
(c) Minimum Library Tax	288,095.87	xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	3,791,026.39	3,810,578.95	19,552.56
	6,589,663.10	6,806,549.47	216,886.37

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxx	19,162,178.68
Amount to be Raised by Taxation	xxxxxxxxx	xxxxxxxxx
Local District School Tax	-	xxxxxxxxx
Regional School Tax	11,262,769.00	xxxxxxxxx
Regional High School Tax	-	xxxxxxxxx
County Taxes	2,998,351.50	xxxxxxxxx
Due County for Added and Omitted Taxes	3,284.72	xxxxxxxxx
Special District Taxes	1,243,140.00	xxxxxxxxx
Municipal Open Space Tax	84,054.51	xxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxx	240,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	3,810,578.95	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxx	
19,402,178.68	19,402,178.68	

*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Drive Sober or Get Pulled Over - Labor Day 2022	1,080.00	1,080.00	-
Safe Passage Fourth of July	1,020.00	1,020.00	-
Electric Vehicle DC Fast Charger	75,000.00	75,000.00	-
Rediscover Hunterdon Communities Grant	5,000.00	5,000.00	-
Body Worn Cameras	26,494.00	26,494.00	-
Clean Communitites Program	10,454.69	10,454.69	-
Sustainable New Jersey	20,000.00	20,000.00	-
ANJEC	1,500.00	1,500.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	140,548.69	140,548.69	-

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: finance@lambertvillenj.org

STATEMENT OF GENERAL BUDGET REVENUES 2022
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	140,548.69	140,548.69	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
TOTALS	140,548.69	140,548.69	-

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: ______________________

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		6,449,114.41
2022 Budget - Added by N.J.S.A. 40A:4-87		140,548.69
Appropriated for 2022 (Budget Statement Item 9)		6,589,663.10
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		500,000.00
Total General Appropriations (Budget Statement Item 9)		7,089,663.10
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		7,089,663.10
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	6,712,239.29	
Paid or Charged - Reserve for Uncollected Taxes	240,000.00	
Reserved	130,600.13	
Total Expenditures		7,082,839.42
Unexpended Balances Canceled (see footnote)		6,823.68

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:	xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxx	226,350.13
Delinquent Tax Collections	xxxxxxxxx	-
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	19,552.56
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxx	6,823.68
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	109,810.53
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxxx	86,612.07
Prior Years Interfunds Returned in 2022	xxxxxxxxx	
Prepaid School Taxes		0.52
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxx	xxxxxxxxx
Balance - January 1, 2022	-	xxxxxxxxx
Balance - December 31, 2022	xxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxx
Delinquent Tax Collections	29,016.32	xxxxxxxxx
		xxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxx
Interfund Advances Originating in 2022	66,993.88	xxxxxxxxx
Refund of Prior Year Revenues	250.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	352,889.29	xxxxxxxxx
	449,149.49	449,149.49

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Tax Collector Fees	340.00
Tax Sale Premiums Escheated	35,100.00
Auction Proceeds	4,371.00
Reimbursement of Costs - FEMA	27,292.97
Reimbursement of Costs - COVID	7,693.83
Senior Citizen and Veteran Administrative Fee	455.00
Refunds	3,692.96
Interest on Investments	13,557.29
State of New Jersey Inspection Fees	50.00
Miscellaneous	3,757.48
Rental Income - Fisherman's Mark	12,000.00
Cavallo Park Fence Damage Reimbursement	1,500.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	109,810.53

Sheet 20 Totals

SURPLUS - CURRENT FUND
YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxx	1,015,528.18
2.	xxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxx	352,889.29
4. Amount Appropriated in the 2022 Budget - Cash	250,000.00	xxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxx
6.		xxxxxxxxx
7. Balance - December 31, 2022	1,118,417.47	xxxxxxxxx
	1,368,417.47	1,368,417.47

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

Cash		2,013,421.37
Investments		
Sub Total		2,013,421.37
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,711,003.90
Cash Surplus		302,417.47
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	816,000.00	
Cash Deficit #		
Total Other Assets		816,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		1,118,417.47

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) #		$ 18,144,154.45
	or		
	(Abstract of Ratables)		$
2.	Amount of Levy - Special District Taxes		$ 1,251,032.53
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		$ 21,194.69
5a.	Subtotal 2022 Levy	$ 19,416,381.67	
5b.	Reductions Due to Tax Appeals**	$	
5c.	Total 2022 Tax Levy		$ 19,416,381.67
6.	Transferred to Tax Title Liens		$ 10,930.93
7.	Transferred to Foreclosed Property		$
8.	Remitted, Abated or Canceled		$ 100,649.81
9.	Discount Allowed		$

10.	Collected in Cash: In 2021	$ 170,629.33	
	In 2022*	$ 18,815,735.05	
	Homestead Benefit Credit	$ 151,718.39	
	State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	$ 24,095.91	
	Total To Line 14	$ 19,162,178.68	
11.	Total Credits		$ 19,273,759.42
12.	Amount Outstanding December 31, 2022		$ 142,622.25

13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is **98.69%**

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

14. Calculation of Current Taxes Realized in Cash:

	Total of Line 10	$ 19,162,178.68
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
	To Current Taxes Realized in Cash (Sheet 17)	$ 19,162,178.68

Note A: In showing the above percentage the following should be noted: Where Item 5 shows $1,500,000.00, and Item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 divided by $1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2022 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2022

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	$ 19,162,178.68
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	$ 19,162,178.68
Line 5c (sheet 22) Total 2022 Tax Levy	$ 19,416,381.67
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.69%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	$ 19,162,178.68
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	$ 19,162,178.68
Line 5c (sheet 22) Total 2022 Tax Levy	$ 19,416,381.67
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.69%

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

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey		xxxxxxxxx
Due To State of New Jersey	xxxxxxxxx	499.16
2. Senior Citizens Deductions Per Tax Billings	3,750.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings	19,750.00	xxxxxxxxx
4. Deductions Allowed By Tax Collector	750.00	xxxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxx	154.09
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxxx	1,000.00
9. Received in Cash from State	xxxxxxxxx	22,750.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	xxxxxxxxx	-
Due To State of New Jersey	153.25	xxxxxxxxx
	24,403.25	24,403.25

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

Line 2	3,750.00
Line 3	19,750.00
Line 4	750.00
Sub - Total	24,250.00
Less: Line 7	154.09
To Item 10, Sheet 22	24,095.91

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

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxxx	-
Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			xxxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxx
Balance - December 31, 2022		-	xxxxxxxxx
Taxes Pending Appeals*		xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
		-	-

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

taxcollector@lambertvillenj.org
Signature of Tax Collector

T-1142
License #

2/21/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		276,950.46	xxxxxxxxx
A. Taxes	140,172.72	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	136,777.74	xxxxxxxxx	xxxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
4. Added Taxes			xxxxxxxxx
5. Added Tax Title Liens		1,167.02	xxxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		xxxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxx	278,117.48
8. Totals		278,117.48	278,117.48
9. Balance Brought Down		278,117.48	xxxxxxxxx
10. Collected:		xxxxxxxxx	140,172.72
A. Taxes	140,172.72	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2022 Tax Sale			xxxxxxxxx
12. 2022 Taxes Transferred to Liens		10,930.93	xxxxxxxxx
13. 2022 Taxes		142,622.25	xxxxxxxxx
14. Balance - December 31, 2022		xxxxxxxxx	291,497.94
A. Taxes	142,622.25	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	148,875.69	xxxxxxxxx	xxxxxxxxx
15. Totals		431,670.66	431,670.66

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **50.40%**

17. Item No.14 multiplied by percentage shown above is **146,914.96** and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

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

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: $ -
*Total Cash Collected in 2022

Realized in 2022 Budget

To Results of Operation (Sheet 19) -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

Caused By	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting from 2022	Balance as at Dec. 31, 2022
Emergency Authorization - Municipal*	$	$	$	$ -
Emergency Authorization - Schools	$	$	$	$ -
Overexpenditure of Appropriations	$ 8,003.97	$ 8,003.97	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
TOTAL DEFERRED CHARGES	$ 8,003.97	$ 8,003.97	$ -	$ -

***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

	Date	Purpose	Amount
1.	9/12/2022	Watershed Protection Improvements	$ 500,000.00
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 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	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	
44165	COVID-19 Anticipated Revenue Deficit	395,000.00	79,000.00	395,000.00	79,000.00		316,000.00
44165	COVID-19	43,000.00	8,600.00	5,338.35	5,338.35		-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	438,000.00	87,600.00	400,338.35	84,338.35	-	316,000.00

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

finance@lambertvillenj.org
Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2022' must be entered here and then raised in the 2023 budget.

N.J.S.A. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS
N.J.S.A. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

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

Sheet 30

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

finance@lambertvillenj.org
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	xxxxxxxxx	9,175,000.00	
Issued	xxxxxxxxx		
Paid	1,070,000.00	xxxxxxxxx	
Outstanding - December 31, 2022	8,105,000.00	xxxxxxxxx	
	9,175,000.00	9,175,000.00	
2023 Bond Maturities - General Capital Bonds			$ 1,090,000.00
2023 Interest on Bonds*		$ 263,687.50	

ASSESSMENT SERIAL BONDS

Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			$
2023 Interest on Bonds*		$	
Total "Interest on Bonds - Debt Service" (*Items)			$ 263,687.50

LIST OF BONDS ISSUED DURING 2022

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

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

GREEN ACRES LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	237,364.19	
Issued	xxxxxxxxx		
Paid	13,204.14	xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	224,160.05	xxxxxxxxx	
	237,364.19	237,364.19	
2023 Loan Maturities			$ 13,469.55
2023 Interest on Loans			$ 4,416.19
Total 2023 Debt Service for Green Acres Loan			$ 17,885.74

LOAN

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

LIST OF LOANS ISSUED DURING 2022

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

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

LOAN

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

LOAN

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

LIST OF LOANS ISSUED DURING 2022

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

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

LOAN

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

LOAN

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

LIST OF LOANS ISSUED DURING 2022

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

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

TYPE I SCHOOL TERM BONDS

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

TYPE I SCHOOL SERIAL BONDS

Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Interest on Bonds		$	
2023 Bond Maturities - Term Bonds			$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			$ -

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
2016-17 Upgrades to City Hall	123,500.00	4/16/2019	116,426.00	04/14/23	1.7500%	7,073.31	2,037.46	04/14/23
2017-08 Improv.to City Prop. - Bicycle Transp.	150,000.00	1/18/2018	139,655.00	04/14/23	1.7500%	5,172.41	2,443.96	04/14/23
2017-20 Improv. to City Roads Incl. Clinton St.	250,000.00	1/18/2018	83,500.00	04/14/23	1.7500%	6,410.26	1,461.25	04/14/23
2018-01 Refurb. & Repair Heavy Equip. & Vehicle	38,000.00	4/16/2019	33,777.00	04/14/23	1.7500%	4,222.22	591.10	04/14/23
2018-02 Acquisition of Equipment	76,000.00	4/16/2019	67,555.00	04/14/23	1.7500%	8,444.44	1,182.21	04/14/23
2018-03 Improvements to City Parks	123,000.00	4/16/2019	118,758.00	04/14/23	1.7500%	4,241.38	2,078.27	04/14/23
2018-06 Improvements to City Buildings	400,000.00	4/16/2019	378,947.00	04/14/23	1.7500%	21,052.63	6,631.57	04/14/23
2018-07 Supp. Engin. Srvs. - Flood Gates	47,500.00	4/16/2019	35,000.00	04/14/23	1.7500%	1,637.93	612.50	04/14/23
2018-08 Improv to City Roads - George St & Cory	367,200.00	4/16/2019	357,784.00	04/14/23	1.7500%	9,415.38	6,261.22	04/14/23
2018-09 Supp. Prof. and Consulting - COAH	66,500.00	4/16/2019	64,206.00	04/14/23	1.7500%	2,293.10	1,123.61	04/14/23
2018-11 Acq. and Install. of Fencing for Ely Park	389,500.00	4/16/2019	376,068.00	04/14/23	1.7500%	13,431.03	6,581.19	04/14/23
2018-13 Supp. Prof. & Consult. - Connaught Hill	38,950.00	4/16/2019	37,606.00	04/14/23	1.7500%	1,343.10	658.11	04/14/23
2018-19 Acq. of Refurbished Garage	53,600.00	4/16/2019	29,000.00	4/14/2023	1.7500%	5,955.56	507.50	04/14/23
Page Totals	2,123,750.00		1,838,282.00			90,692.75	32,169.94	

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	2,123,750.00		1,838,282.00			90,692.75	32,169.94	
2018-20 Improvements of City Parks	23,750.00	4/16/2019	22,113.00	04/14/23	1.7500%	818.97	386.98	04/14/23
2019-02 Prof. & Consulting Fees - COAH	47,500.00	4/14/2021	47,500.00	04/14/23	1.7500%		831.25	04/14/23
2020-03 Redev. Planning & Design	85,000.00	4/14/2021	85,000.00	04/14/23	1.7500%		1,487.50	04/14/23
2020-04 Redev. Planning & Investigation	18,000.00	4/14/2021	18,000.00	04/14/23	1.7500%		315.00	04/14/23
2020-05 Various Technology Improvements	61,037.00	4/14/2021	61,037.00	04/14/23	1.7500%		1,068.15	04/14/23
2020-06 Housing Element &Fair Share Plan	33,000.00	4/14/2021	33,000.00	04/14/23	1.7500%		577.50	04/14/23
2020-11 Various Capital Improvements	141,050.00	4/14/2021	141,050.00	04/14/23	1.7500%		2,468.38	04/14/23
2020-17 Purchase of Closson Property	161,900.00	4/14/2021	161,900.00	04/14/23	1.7500%		2,833.25	04/14/23
2021-11 Acquisition of 260 North Main St.	3,770,000.00	5/28/2021	3,770,000.00	04/14/23	1.7500%		65,975.00	04/14/23
2021-03 DPW Vehicle Rehabilitation	31,900.00	10/11/2022	31,900.00	04/14/23	3.5000%		567.55	04/14/23
2021-05 Grant Ave and Allen St. (NJDOT)	86,850.00	10/11/2022	86,850.00	04/14/23	3.5000%		1,545.21	04/14/23
2021-31 Hurricane IDA Improvements	409,500.00	10/11/2022	409,500.00	4/14/2023	3.5000%		7,285.69	04/14/23
PAGE TOTALS	6,993,237.00		6,706,132.00			91,511.72	117,511.38	

Sheet 33.1

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

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

*"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	6,993,237.00		6,706,132.00			91,511.72	117,511.38	
2022-06 Watershed Protection Improv.	476,189.00	10/11/2022	476,189.00	04/14/23	3.5000%		8,472.20	04/14/23
2022-11 Various Road Improvements	435,713.00	10/11/2022	435,713.00	04/14/23	3.5000%		7,752.06	04/14/23
2022-12 Supplemental to Ord. 2021-05	35,000.00	10/11/2022	35,000.00	04/14/23	3.5000%		622.71	04/14/23
2022-13 Various Capital Improvements	1,047,618.00	10/11/2022	1,047,618.00	04/14/23	3.5000%		18,638.87	04/14/23
PAGE TOTALS	8,987,757.00		8,700,652.00			91,511.72	152,997.22	

Sheet 33
Totals

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

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

*"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

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

Assessment Notes with an original date of issue of 2020 or prior must be appropriated in full in the 2023 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
20001-26 Housing Rehab. - DCA Grant #00-3507-99	6,695.00						6,695.00	
2017-08 Improv. to City Prop. - Bicycle Transportation		147,936.08					8,281.08	139,655.00
2017-20 Improv. to City Roads Including Clinton Street	64,044.30	83,500.00			30,070.26		33,974.04	83,500.00
2018-06 Improvements to City Buildings		99,066.44			99,066.44			-
2018-08 Improv. to City Roads - George St and Coryell		98,954.26			18,112.18			80,842.08
2020-03 Redevelopment Planning & Design		13,404.57			5,314.00			8,090.57
2020-04 Redevelopment Planning & Investigation								-
2020-11 Various Capital Improvements		108,426.08			75,920.18			32,505.90
2020-17 Purchase of Closson Property		86,216.66			(10,890.66)			97,107.32
2021-05 Grant Ave and Allen Street (NJDOT)	75,713.50	86,850.00			130,929.52			31,633.98
2021-11 Acquisition of 260 North Main Street		1,008,078.95			5,670.64			1,002,408.31
2021-31 Hurricane IDA Improvements		223,259.75			223,242.36			17.39
2022-06 Waterhed Protection Improvements			1,921,000.00		1,878,199.78			42,800.22
2022-11 Various Road Improvements (NJDOT $150K)			600,000.00		543,792.72			56,207.28
2022-12 Supplemental to Ord. 2021-05			35,000.00		28,699.69			6,300.31
2022-13 Various Capital Improvements			1,100,000.00		1,011,004.89			88,995.11
Page Total	146,452.80	1,955,692.79	3,656,000.00	-	4,039,132.00	-	48,950.12	1,670,063.47

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	146,452.80	1,955,692.79	3,656,000.00	-	4,039,132.00	-	48,950.12	1,670,063.47
PAGE TOTALS	146,452.80	1,955,692.79	3,656,000.00	-	4,039,132.00	-	48,950.12	1,670,063.47

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	146,452.80	1,955,692.79	3,656,000.00	-	4,039,132.00	-	48,950.12	1,670,063.47
PAGE TOTALS	146,452.80	1,955,692.79	3,656,000.00	-	4,039,132.00	-	48,950.12	1,670,063.47

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	146,452.80	1,955,692.79	3,656,000.00	-	4,039,132.00	-	48,950.12	1,670,063.47
GRAND TOTALS	146,452.80	1,955,692.79	3,656,000.00	-	4,039,132.00	-	48,950.12	1,670,063.47

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	19,352.24
Received from 2022 Budget Appropriation*	xxxxxxxxx	95,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	90,480.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	23,872.24	xxxxxxxxx
	114,352.24	114,352.24

*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	xxxxxxxxx	
Received from 2022 Budget Appropriation*	xxxxxxxxx	
Received from 2022 Emergency Appropriation*	xxxxxxxxx	
		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.**

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
2022-06 Watershed Protection Imp.	1,921,000.00	476,189.00	23,811.00	1,421,000.00
2022-11 Various Road Improvements	600,000.00	585,713.00	14,287.00	
2022-12 Supplemental Ord. 2021-05	35,000.00	35,000.00		
2022-13 Various Capital Imp	1,100,000.00	1,047,618.00	52,382.00	
Total	3,656,000.00	2,144,520.00	90,480.00	1,421,000.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS
YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	177,701.34
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxx
Balance - December 31, 2022	177,701.34	xxxxxxxxx
	177,701.34	177,701.34

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 $ 19,416,381.67
2. Amount of Item 1 Collected in 2022 (*) $ 19,162,178.68
3. Seventy (70) percent of Item 1 $ 13,591,467.17

(*) Including prepayments and overpayments applied.

B.

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

   Answer YES or NO **YES**

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

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

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

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

Answer YES or NO **NO**

D.

1. Cash Deficit 2021 $
2. 4% of 2021 Tax Levy for all purposes: Levy -- $ = $
3. Cash Deficit 2022 $
4. 4% of 2022 Tax Levy for all purposes: Levy -- $ = $

E.

Unpaid	2021	2022	Total
1. State Taxes	$	$	$ -
2. County Taxes	$	$ 3,284.72	$ 3,284.72
3. Amounts due Special Districts	$	$ -	$ -
4. Amount due School Districts for School Tax	$	$ 137,438.47	$ 137,438.47

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 - 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 -			
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	-		
Liens Receivable	-		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		-	
Encumbrances Payable			
Accrued Interest on Bonds and Notes		-	
Due to -			
Subtotal - Cash Liabilities		-	"C"
Reserve for Consumer Accounts and Lien Receivable			
Fund Balance		-	
Total	-	-	

(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 - 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 - 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 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		-
TOTALS	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF 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

Sheet 43

SCHEDULE OF 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			-
			-
			-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
			-
			-
Subtotal	-	-	-
Deficit (General Budget) **			-
	-	-	-

** 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		
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		-
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget)**		
Total Expenditures		-
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

UTILITY

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

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

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

RESULTS OF 2022 OPERATIONS - 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	-
Deficit in Anticipated Revenues	-	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	-	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	-	-

OPERATING SURPLUS - UTILITY

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

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

Cash		-
Investments		
Interfund Accounts Receivable		
Subtotal		-
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# 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 UTILITY ACCOUNTS RECEIVABLE

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

SCHEDULE OF 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 -
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.		$	$	$	$ -
3.		$	$	$	$ -
4.		$	$	$	$ -
5.		$	$	$	$ -
	Deficit in Operations	$	$	$	$ -
	Total Operating	$ -	$ -	$ -	$ -
6.		$	$	$	$ -
7.		$	$	$	$ -
	Total Capital	$ -	$ -	$ -	$ -

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

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

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		$	

UTILITY CAPITAL BONDS

Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Bond Maturities - Capital Bonds			$
2023 Interest on Bonds		$	

INTEREST ON BONDS - UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2022

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

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

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		$	

UTILITY LOAN

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

INTEREST ON LOANS - 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

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		$	

UTILITY LOAN

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

INTEREST ON LOANS - 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 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 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	-		-			-	-	

Sheet 50

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 - 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 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 UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (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	-	-	-	-	-	-	-	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	
Received from 2022 Budget Appropriation	xxxxxxxxx	
	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	-	xxxxxxxxx
	-	-

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.

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
	-	-	-	-

UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2022

	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 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	-	xxxxxxxxx
	-	-