

## Annual Financial Statement - Key Information

### Municipal and County AFS Version 2022

**\*\*PLEASE NOTE:** Many of the features on this page rely on the use of macros. Because of the nature of this functionality, some features may not work as intended. Please be aware that some functionality may be temporarily disabled or in a "flash" state. This is a byproduct of such functionality being run across multiple counties.

#### Required Information Responses and Data

Name and County of Municipality	Mantoloking Borough, Ocean County	
Full Name of Municipality/County	BOROUGH OF MANTOLOKING	
County of Municipality / County	OCEAN	
Name of Municipality / County	MANTOLOKING	
Type	BOROUGH	
Federal ID #	21-6000824	
Governing Body Type	COUNCIL MEMBERS	
*Counties will		
Address	202 Downer Avenue	
Address	Mantoloking, NJ	
Phone	732-745-6983	
Fax	732-745-7601	
Chief Financial Officer	April Yezzi	
Registered Municipal Accountant	Robert S. Oliwa	
Year Ending	12/31/2022	
	Certificate #	
	N-0840	

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)	331
Net Valuation Taxable 2022	1,513,539,600
Muni Code	1519

<b>SELECT FISCAL YEAR TYPE:</b>	<b>CALENDAR YEAR MUNICIPALITIES</b>
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

<b>HOW MANY UTILITIES DOES THE ENTITY HAVE:</b>	0
<b>UTILITY NAME(S)</b>	
UTILITY 1	
UTILITY 2	
UTILITY 3	
UTILITY 4	
UTILITY 5	

PAGE COUNT - SELECT STANDARD OR EXPANDED:

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 331  
NET VALUATION TAXABLE 2022 1,513,539,600  
MUNICODE 1519

**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.**

                     **BOROUGH** of                      **MANTOLOKING**, County of                      **OCEAN**

DO NOT USE THESE SPACES

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature                      roliva@oliwacpas.com  
Title                      Borough Auditor RMA #414

(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)~~ ~~(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,                      **April Yezzi**, am the Chief Financial Officer, License #                      **N-0840**, of the                      **BOROUGH** of                      **OCEAN** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2022.

Signature                      finance@mantoloking.org  
Title                      Chief Financial Officer  
Address                      202 Downer Avenue  
Phone Number                      732-745-6983  
Fax Number                      732-745-7601

**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 **BOROUGH** of **MANTOLOKING** 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:

\_\_\_\_\_  
Robert S. Oliwa  
(Registered Municipal Accountant)

\_\_\_\_\_  
Oliwa & Company, CPAs  
(Firm Name)

\_\_\_\_\_  
3 Broad Street  
(Address)

\_\_\_\_\_  
Freehold, NJ 07728  
(Address)

\_\_\_\_\_  
732-780-5106  
(Phone Number)

\_\_\_\_\_  
732-780-3522  
(Fax Number)

Certified by me  
this 2nd day March, 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:** \_\_\_\_\_ BOROUGH OF MANTOLOKING  
**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:** \_\_\_\_\_ BOROUGH OF MANTOLOKING  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

21-6000824  
Fed I.D. #

BOROUGH OF MANTOLOKING  
Municipality

OCEAN  
County

**Report of Federal and State Financial Assistance  
Expenditures of Awards**

Fiscal Year Ending: December 31, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>227,168.20</u>	\$ <u>104,742.13</u>	

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

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

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

finance@mantoloking.org  
Signature of Chief Financial Officer

3/2/2023  
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           **BOROUGH**           of           **MANTOLOKING**          , County of           **OCEAN**           during the year 2022 and that sheets 40 to 68 are unnecessary.

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

Name	<u>          April Yezzi          </u>
Title	<u>          Chief Financial Officer          </u>

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

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**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 \$           1,545,955,400.00          

          taxassessor@mantoloking.org            
SIGNATURE OF TAX ASSESSOR

          **BOROUGH OF MANTOLOKING**            
MUNICIPALITY

          **OCEAN**            
COUNTY





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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	3,511,487.32	1,480.00
APPROPRIATION RESERVES		522,746.60
ENCUMBRANCES PAYABLE		170,544.79
ACCOUNTS PAYABLE		1,500.00
TAX OVERPAYMENTS		7,711.82
PREPAID TAXES		242,950.12
SEWER OVERPAYMENTS		167.51
DUE TO GENERAL CAPITAL FUND		62.83
DUE TO OTHER TRUST FUND		16.77
DUE TO FEDERAL AND STATE GRANT FUND		35,590.13
DUE TO STATE:		
DCA TRAINING FEES		1,439.00
LOCAL SCHOOL TAX PAYABLE		53,281.25
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR SALE OF MUNICIPAL ASSETS		235,012.56
RESERVE FOR POLICE BOAT DONATIONS		5,925.00
RESERVE FOR FEMA REIMBURSEMENTS		483,342.56
RESERVE FOR HURRICANE SANDY		189,768.70
RESERVE FOR RECODIFICATION OF ORDINANCES		11,955.00
RESERVE FOR MUNICIPAL RELIEF FUND AID		7,691.04
PAGE TOTAL	3,511,487.32	1,971,185.68





**POST CLOSING TRIAL BALANCE  
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	253,586.29	
DUE FROM CURRENT FUND	35,590.13	
APPROPRIATED RESERVES		271,108.00
UNAPPROPRIATED RESERVES		18,068.42
TOTALS	289,176.42	289,176.42

(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	140.20	
DUE TO CURRENT FUND		88.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		52.00
FUND TOTALS	140.20	140.20
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>ARTS AND CULTURAL TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>OTHER TRUST FUNDS</b>		
CASH	659,817.11	
DUE FROM CURRENT FUND	16.77	
<b>VARIOUS RESERVES</b>		<b>659,833.88</b>
<b>OTHER TRUST FUNDS PAGE TOTAL</b>	<b>659,833.88</b>	<b>659,833.88</b>

(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	659,833.88	659,833.88
OTHER TRUST FUNDS (continued)		
TOTALS	659,833.88	659,833.88

(Do not crowd - add additional sheets)







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

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

Sheet 7

\*Show as red figure



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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	8,544,902.28	718,039.03
RESERVE FOR COMPUTER SYSTEM		10,000.00
RESERVE FOR POLICE VEHICLES		5,157.76
RESERVE FOR POLICE BODY CAMERAS		22,977.75
RESERVE FOR PUBLIC WORKS TRUCK		25,000.00
RESERVE FOR BAY AVENUE SITE REMEDIATION		15,500.00
RESERVE FOR ALCOHOL TESTER		20,000.00
RESERVE FOR CHECK VALUES		7,000.00
RESERVE FOR BEACH WALKWAY STORM REPAIRS		10,000.00
RESERVE FOR ROAD REPAIRS		25,000.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		4,515,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR BEACH REPLENISHMENT		1,225,404.58
RESERVE FOR DEBT SERVICE		224,629.73
RESERVE FOR MUNICIPAL PARKING LOT		58,939.47
RESERVE FOR LYMAN STREET DUNE WALKOVER		30,184.46
RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT		1,500.00
RESERVE FOR POLICE BOAT		993.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		677,454.33
UNFUNDED		472,289.03
ENCUMBRANCES PAYABLE		281,009.51
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		63,441.03
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE	8,544,902.28	135,382.60
	8,544,902.28	8,544,902.28

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current		3,554,884.97	167,369.02	3,387,515.95
Grant Fund				-
Trust - Animal Control		140.20		140.20
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		672,925.04	13,107.93	659,817.11
Trust - Arts and Culture				-
General Capital		1,805,276.39		1,805,276.39
				-
<u>UTILITIES:</u>				-
				-
				-
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				-
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				-
				-
				-
				-
				-
Total	-	6,033,226.60	180,476.95	5,852,749.65

\* Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

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

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

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

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

Signature: \_\_\_\_\_

Title: Borough Auditor CPA, RMA #414







**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
Police Vest	1,051.25					1,051.25
Recycling Tonnage		1,087.26	1,087.26			-
Body Armor Fund		1,113.83		(1,113.83)		-
Bulletproof Vest		863.13	863.13			-
Drive Sober or Get Pulled Over	13,700.00					13,700.00
Alcohol Education and Rehabilitation Fund		3,840.00		(3,840.00)		-
OC CARES - Digitization	71,328.00		62,366.37			8,961.63
CARES Act - CRF Scanning/Digitization	75,747.90		41,207.95			34,539.95
NJDOT - Barnegat Lane North Section	395,000.00		199,666.54			195,333.46
Body Worn Camera	30,570.00		30,570.00			-
American Rescue Plan Act - Fire Apparatus and Equipment		13,031.23		(13,031.23)		-
Click It or Ticket		7,000.00	7,000.00			-
Sustainable Jersey Small Grant Program		2,000.00	2,000.00			-
						-
						-
						-
						-
						-
						-
						-
<b>PAGE TOTALS</b>	<b>587,397.15</b>	<b>28,935.45</b>	<b>344,761.25</b>	<b>(17,985.06)</b>	<b>-</b>	<b>253,586.29</b>

**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	587,397.15	28,935.45	344,761.25	(17,985.06)	-	253,586.29
						-
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PAGE TOTALS	587,397.15	28,935.45	344,761.25	(17,985.06)	-	253,586.29

**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	587,397.15	28,935.45	344,761.25	(17,985.06)	-	253,586.29
						-
						-
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						-
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						-
						-
						-
						-
TOTALS	587,397.15	28,935.45	344,761.25	(17,985.06)	-	253,586.29

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				
Body Armor Fund	3,310.67	1,113.83		1,275.40			3,149.10
Clean Communities Program	5,675.95			4,347.60			1,328.35
Alcohol Education and Rehabilitation Fund	12,133.84	3,840.00					15,973.84
Recycling Tonnage Grant	10,884.15	1,087.26		4,862.56			7,108.85
Drive Sober or Get Pulled Over	9,210.00						9,210.00
Drunk Driving Enforcement	9,490.84			2,732.06			6,758.78
Sustainable Jersey Small Grant Program	0.80		2,000.00	1,713.50			287.30
OC CARES - Digitization	22,898.73						22,898.73
CARES Act - CRF Scanning/Digitization	75,747.90			67,242.13			8,505.77
NJDOT - Barnegat Lane North Section	394,160.00			212,237.08			181,922.92
Body Worn Camera	30,570.00			30,570.00			-
Bulletproof Vest		863.13					863.13
Click It or Ticket			7,000.00	6,930.00			70.00
American Rescue Plan Act - Fire Apparatus and Equipment		13,031.23					13,031.23
							-
							-
							-
							-
							-
<b>PAGE TOTALS</b>	<b>574,082.88</b>	<b>19,935.45</b>	<b>9,000.00</b>	<b>331,910.33</b>	<b>-</b>	<b>-</b>	<b>271,108.00</b>

**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	574,082.88	19,935.45	9,000.00	331,910.33	-	-	271,108.00
							-
							-
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							-
PAGE TOTALS	574,082.88	19,935.45	9,000.00	331,910.33	-	-	271,108.00

**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	574,082.88	19,935.45	9,000.00	331,910.33	-	-	271,108.00
							-
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							-
							-
							-
							-
PAGE TOTALS	574,082.88	19,935.45	9,000.00	331,910.33	-	-	271,108.00

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	574,082.88	19,935.45	9,000.00	331,910.33	-	-	271,108.00
							-
							-
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							-
<b>TOTALS</b>	574,082.88	19,935.45	9,000.00	331,910.33	-	-	271,108.00

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	-	-	-	-	-	-
Body Armor Fund	1,113.83	1,113.83		1,037.17		1,037.17
Alcohol Education and Rehabilitation Fund	3,840.00	3,840.00				-
Recycling Tonnage Grant	0.01					0.01
American Rescue Plan Act	13,031.23	13,031.23		13,031.24		13,031.24
Clean Communities				4,000.00		4,000.00
						-
						-
						-
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						-
<b>TOTALS</b>	<b>17,985.07</b>	<b>17,985.06</b>	<b>-</b>	<b>18,068.41</b>	<b>-</b>	<b>18,068.42</b>



## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #		
School Tax Deferred	XXXXXXXXXX	34,078.25
(Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	133,495.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	114,292.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #		
School Tax Deferred	53,281.25	XXXXXXXXXX
(Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
	167,573.25	167,573.25

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

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	78,491.68
2022 Levy:		
General County	XXXXXXXXXXXX	XXXXXXXXXXXX
County Library	XXXXXXXXXXXX	5,157,545.31
County Health	XXXXXXXXXXXX	268,073.92
County Open Space Preservation	XXXXXXXXXXXX	192,216.37
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	69,342.68
Paid	6,272,809.36	XXXXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes		XXXXXXXXXXXX
Due County for Added and Omitted Taxes	(0.00)	XXXXXXXXXXXX
	6,272,809.36	6,272,809.36

## SPECIAL DISTRICT TAXES

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

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	750,000.00	750,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxx	xxxxxxx	xxxxxxx
Adopted Budget	1,123,938.45	1,128,449.45	4,511.00
Added by N.J.S.A. 40A:4-87 (List on 17a)	9,000.00	9,000.00	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>1,132,938.45</b>	<b>1,137,449.45</b>	<b>4,511.00</b>
Receipts from Delinquent Taxes	44,500.00	62,585.75	18,085.75
<b>Amount to be Raised by Taxation:</b>	<b>xxxxxxx</b>	<b>xxxxxxx</b>	<b>xxxxxxx</b>
(a) Local Tax for Municipal Purposes	4,327,792.00	xxxxxxx	xxxxxxx
(b) Addition to Local District School Tax		xxxxxxx	xxxxxxx
(c) Minimum Library Tax		xxxxxxx	xxxxxxx
<b>Total Amount to be Raised by Taxation</b>	<b>4,327,792.00</b>	<b>4,616,551.30</b>	<b>288,759.30</b>
	6,255,230.45	6,566,586.50	311,356.05

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxx	10,636,094.98
Amount to be Raised by Taxation	xxxxxxx	xxxxxxx
Local District School Tax	133,495.00	xxxxxxx
Regional School Tax	-	xxxxxxx
Regional High School Tax	-	xxxxxxx
County Taxes	6,124,975.00	xxxxxxx
Due County for Added and Omitted Taxes	69,342.68	xxxxxxx
Special District Taxes	-	xxxxxxx
Municipal Open Space Tax		xxxxxxx
Municipal Arts and Culture Tax		xxxxxxx
Reserve for Uncollected Taxes	xxxxxxx	308,269.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxx	-
Balance for Support of Municipal Budget (or)	4,616,551.30	xxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxx	
<b>Total</b>	<b>10,944,363.98</b>	<b>10,944,363.98</b>

\*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
Click It or Ticket	7,000.00	7,000.00	-
Sustainable Jersey Small Program	2,000.00	2,000.00	-
		-	
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<b>PAGE TOTALS</b>	9,000.00	9,000.00	-

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.

**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	9,000.00	9,000.00	-
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		-	-
TOTALS	9,000.00	9,000.00	-

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		6,246,230.45
2022 Budget - Added by N.J.S.A. 40A:4-87		9,000.00
Appropriated for 2022 (Budget Statement Item 9)		6,255,230.45
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		6,255,230.45
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		6,255,230.45
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	5,424,214.85	
Paid or Charged - Reserve for Uncollected Taxes	308,269.00	
Reserved	522,746.60	
Total Expenditures		6,255,230.45
Unexpended Balances Canceled (see footnote)		-

**FOOTNOTES - RE: OVEREXPENDITURES**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2022 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	4,511.00
Delinquent Tax Collections	xxxxxxxxxx	18,085.75
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	288,759.30
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	55,687.00
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxxxx	370,050.33
Prior Years Interfund Returns in 2022	xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2022	-	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	737,093.38	xxxxxxxxxx
	737,093.38	737,093.38



**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Fees and Permits	2,538.00
Police Outside Administration Fees	4,330.75
FEMA Reimbursements	29,368.91
Miscellaneous	3,249.08
Copies and OPRA Fees	524.97
Police Fees	264.95
Certified Lists	260.00
Polling Place Reimbursement	200.00
Senior Citizens and Veterans Administrative Fee	65.00
Recycling	1,379.76
CARES Act Reimbursements	13,505.58
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>55,687.00</b>

## SURPLUS - CURRENT FUND YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	1,477,436.89
2.	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	737,093.38
4. Amount Appropriated in the 2022 Budget - Cash	750,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2022	1,464,530.27	xxxxxxxxxx
	2,214,530.27	2,214,530.27

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

Cash		3,387,515.95
Investments		
Change Fund		200.00
Sub Total		3,387,715.95
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,971,185.68
Cash Surplus		1,416,530.27
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	48,000.00	
Cash Deficit #		
Total Other Assets		48,000.00
		1,464,530.27

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2022 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # Or (Abstract of Ratables)	\$ <u>10,594,777.20</u>
2. Amount of Levy - Special District Taxes	\$ _____
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.	\$ <u>119,851.50</u>
5a. Subtotal 2022 Levy	\$ <u>10,714,628.70</u>
5b. Reductions Due to Tax Appeals**	\$ _____
5c. Total 2022 Tax Levy	\$ <u><u>10,714,628.70</u></u>
6. Transferred to Tax Title Liens	\$ _____
7. Transferred to Foreclosed Property	\$ _____
8. Remitted, Abated or Canceled	\$ <u>12,607.18</u>
9. Discount Allowed	\$ _____
10. Collected in Cash: In 2021	\$ <u>224,124.69</u>
In 2022*	\$ <u>10,395,160.37</u>
Homestead Benefit Credit	\$ <u>13,309.92</u>
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ <u>3,500.00</u>
Total To Line 14	\$ <u><u>10,636,094.98</u></u>
11. Total Credits	\$ <u><u>10,648,702.16</u></u>
12. Amount Outstanding December 31, 2022	\$ <u>65,926.54</u>
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is <u>99.26%</u>	

**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	\$ <u>10,636,094.98</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>10,636,094.98</u>

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)	\$ 10,636,094.98
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	\$ 10,636,094.98
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 10,714,628.70
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.27%

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 10,636,094.98
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	\$ 10,636,094.98
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 10,714,628.70
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.27%

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	1,730.00
2. Senior Citizens Deductions Per Tax Billings		XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	3,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	3,250.00
10.		
11.		
12. Balance - December 31, 2022		
Due From State of New Jersey	XXXXXXXXXX	XXXXXXXXXX
Due To State of New Jersey	1,480.00	XXXXXXXXXX
	4,980.00	4,980.00

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

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

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

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

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

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance - January 1, 2022	62,585.95	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX
A. Taxes	XXXXXXXXXX	
B. Tax Title Liens	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX
A. Taxes	XXXXXXXXXX	
B. Tax Title Liens	XXXXXXXXXX	
4. Added Taxes		XXXXXXXXXX
5. Added Tax Title Liens		XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		
A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX (1)	
B. Tax Title Liens - Transfers from Taxes	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	62,585.95
8. Totals	62,585.95	62,585.95
9. Balance Brought Down	62,585.95	XXXXXXXXXX
10. Collected:		62,585.75
A. Taxes	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		XXXXXXXXXX
13. 2022 Taxes	65,926.54	XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	65,926.74
A. Taxes	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	XXXXXXXXXX	XXXXXXXXXX
15. Totals	128,512.49	128,512.49

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **99.99%**

17. Item No.14 multiplied by percentage shown above is **65,920.15** 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		XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	-

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

Analysis of Sale of Property: \$ \_\_\_\_\_

\*Total Cash Collected in 2022 \_\_\_\_\_

Realized in 2022 Budget \_\_\_\_\_

To Results of Operation (Sheet 19) \_\_\_\_\_



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

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

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

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

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

1.	Date	Purpose	Amount
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

1.	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2022
_____	_____	_____	_____	\$ _____	_____
_____	_____	_____	_____	\$ _____	_____
_____	_____	_____	_____	\$ _____	_____
_____	_____	_____	_____	\$ _____	_____

**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	
							-
5/18/2021	Recodification of Existing Ordinances	60,000.00	12,000.00	60,000.00	12,000.00		48,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		<b>Totals</b>					
		60,000.00	12,000.00	60,000.00	12,000.00	-	48,000.00

Sheet 29

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@mantoloking.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		Balance Dec. 31, 2022
					2022		
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

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

\_\_\_\_\_  
 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	xxxxxxx	4,820,000.00	
Issued	xxxxxxx		
Paid	305,000.00	xxxxxxx	
Outstanding - December 31, 2022	4,515,000.00	xxxxxxx	
	4,820,000.00	4,820,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 315,000.00
2023 Interest on Bonds*		\$ 134,475.00	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2022	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 134,475.00

**LIST OF BONDS ISSUED DURING 2022**

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-		
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2022	xxxxxxx		
Issued	xxxxxxx		
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	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
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	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
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	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	

**TYPE I SCHOOL SERIAL BONDS**

Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
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**	
Page Totals	-		-			-	-	

Sheet 33

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

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement. **(Do not crowd - add additional sheets)**

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

**DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

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

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	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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.								
<b>Total</b>			-	-		-	-	

Sheet 34

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.			
<b>Total</b>	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Ord. 534 Construction of Borough Yard Garage	6,416.70				3,720.00		2,696.70	
Ord. 569 Sanitary Sewer Repairs				25,032.50	25,032.50			
Ord. 581 Bergen and Lagoon Lane Road Improvements		444.68				444.68		
Ord. 586 Bergen and Channel Road Improvements		553.59				553.59		
Ord. 598 Improvements to Sanitary Sewer System Facilities		545.98				545.98		
Ord. 607 Old Bridge Street and Bay Avenue Road Construction		755.09				755.09		
Ord. 608 Replacement of Firehouse Doors	0.34	758.00				758.34		
Ord. 611 Improvement of ADA Walkway #4	0.94					0.94		
Ord. 626 Herbert Street Pump Station Reconstruction		209,579.89				209,579.89		
Ord. 628 Structural Repairs of the Mantoloking Firehouse and Purchase of Equipment for the Operations of the Mantoloking Firehouse, Police Department and Public Works Dept.	50,897.49	0.73					50,897.49	0.73
Ord. 654 Beach Protection Improvements	31,112.59						31,112.59	
Ord. 656 Construction of a New Municipal Building	126,565.30	427,288.00		2,838.00	6,907.11		122,496.19	427,288.00
<b>Page Total</b>	214,993.36	639,925.96	-	27,870.50	35,659.61	212,638.51	207,202.97	427,288.73

Sheet 35

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
<b>PREVIOUS PAGE TOTALS</b>	396,759.72	664,926.26	308,485.00	289,693.99	297,483.10	212,638.51	677,454.33	472,289.03
<b>PAGE TOTALS</b>	396,759.72	664,926.26	308,485.00	289,693.99	297,483.10	212,638.51	677,454.33	472,289.03

Sheet 35.2

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
<b>PREVIOUS PAGE TOTALS</b>	396,759.72	664,926.26	308,485.00	289,693.99	297,483.10	212,638.51	677,454.33	472,289.03
<b>GRAND TOTALS</b>	396,759.72	664,926.26	308,485.00	289,693.99	297,483.10	212,638.51	677,454.33	472,289.03

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	XXXXXXXXXX	38,441.03
Received from 2022 Budget Appropriation*	XXXXXXXXXX	25,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	63,441.03	XXXXXXXXXX
	63,441.03	63,441.03

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord. 731 Bay Avenue and Arnold				
Street Improvements	308,485.00	20,000.00	-	288,485.00
<b>\$288,485.00 will be funded by NJDOT</b>				
<b>Total</b>	<b>308,485.00</b>	<b>20,000.00</b>	<b>-</b>	<b>288,485.00</b>

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	xxxxxxxxxx	135,381.32
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	1.28
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	135,382.60	xxxxxxxxxx
	135,382.60	135,382.60

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.
- Total Tax Levy for Year 2022 was \$ 10,714,628.70
  - Amount of Item 1 Collected in 2022 (\*) \$ 10,636,094.98
  - Seventy (70) percent of Item 1 \$ 7,500,240.09

(\*) Including prepayments and overpayments applied.

- B.
- Did any maturities of bonded obligations or notes fall due during the year 2022?  
Answer YES or NO YES

- 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.
- Cash Deficit 2021 \$ \_\_\_\_\_
  - 4% of 2021 Tax Levy for all purposes: Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_
  - Cash Deficit 2022 \$ \_\_\_\_\_
  - 4% of 2022 Tax Levy for all purposes: Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	-
2. County Taxes	\$ _____	\$ _____	(0.00)	(0.00)
3. Amounts due Special Districts	\$ _____	\$ _____	-	-
4. Amount due School Districts for School Tax	\$ _____	\$ _____	53,281.25	\$ 53,281.25

## **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.