

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022
(UNAUDITED)

POPULATION LAST CENSUS 5,938
NET VALUATION TAXABLE 2022 2,036,021,100
MUNICODE 1327

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 MANASQUAN, County of MONMOUTH

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 aspera@manasquan-nj.gov
Title CMFO

(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, Amy Spera, am the Chief Financial Officer, License # N-0573, of the BOROUGH of MANASQUAN, County of MONMOUTH 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 aspera@manasquan-nj.gov
Title CMFO
Address 201 E. Main Street
Phone Number 732-223-0544
Fax Number 732-223-1300

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 **MANASQUAN** as of as of December 31, 2022 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this 15 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:	<u>BOROUGH OF MANASQUAN</u>
Chief Financial Officer:	<u>Amy Spera</u>
Signature:	<u>aspera@manasquan-nj.gov</u>
Certificate #:	<u>N-0573</u>
Date:	<u>7-Feb-23</u>

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:	<u>BOROUGH OF MANASQUAN</u>
Chief Financial Officer:	<u></u>
Signature:	<u></u>
Certificate #:	<u></u>
Date:	<u></u>

21-6000820

Fed I.D. #

BOROUGH OF MANASQUAN

Municipality

MONMOUTH

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>5,998.04</u>	\$ <u>176,448.91</u>	\$ <u>-</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.

aspera@manasquan-n.gov
Signature of Chief Financial Officer

2/7/2023
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

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

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

Name
Title

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,061,409,200.00

taxassessor@manasquan-nj.gov
SIGNATURE OF TAX ASSESSOR

BOROUGH OF MANASQUAN
MUNICIPALITY

MONMOUTH
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

[illegible]

(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 3	16,126,620.63	17,798.90
APPROPRIATION RESERVES		678,477.48
ENCUMBRANCES PAYABLE		224,210.68
ACCOUNTS PAYABLE		11,824.39
TAX OVERPAYMENTS		2,067.08
PREPAID TAXES		457,909.18
PREPAID RENT - 27 OSBORNE		5,416.67
PREPAID ENCROACHMENT FEES		1,088.20
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		10,132.00
SECURITY DEPOSIT - 27 OSBORNE		8,900.00
LOCAL SCHOOL TAX PAYABLE		7,040,681.50
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		71,151.37
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
SPENDING RESERVE - RETRO PAYROLL		39,300.00
SPENDING RESERVE - LOSAP		21,639.82
SPENDING RESERCE - SPECIAL EMERGENCY SANDY		55,478.22
SPENDING RESERVE - DARE DONATION		1,661.52
SPENDING RESERVE - POLICE DONATION		81.02
SPENDING RESERVE - K9 UNIT		7,274.10
SPENDING RESERVE - ALCOTEST MACHINE		15,000.00
SPENDING RESERVE - OFFICE RENOVATIONS		4,291.58
SPENDING RESERVE - INFRASTRUCTURE IMPROVEMENTS		291,734.70
SPENDING RESERVE - POLICE SCANNING		4,000.00
UNAPPROPRIATED RESERVE - FEMA REIMBURSEMENTS		572,277.90
UNAPPROPRIATED RESERVE - DARE DONATIONS		750.00
UNAPPROPRIATED RESERVE - K9 DONATIONS		9,580.00
UNAPPROPRIATED RESERVE - POLICE CRISIS TRAINING DONATION		125.00
UNAPPROPRIATED RESERVE - DEBT FOR FIELDHOUSE		26,600.00
PAGE TOTAL	16,126,620.63	9,579,451.31

(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	16,126,620.63	9,579,451.31
UNAPPROPRIATED RESERVE - SALE OF BOROUGH ASSETS		40,658.63
UNAPPROPRIATED RESERVE - MRFA		20,357.33
DUE FROM GRANT FUND		653,980.90
SUBTOTAL	16,126,620.63	10,294,448.17 "C"
RESERVE FOR RECEIVABLES		524,376.85
DEFERRED SCHOOL TAX	2,012,340.00	
DEFERRED SCHOOL TAX PAYABLE		2,012,340.00
FUND BALANCE		5,307,795.61
TOTALS	18,138,960.63	18,138,960.63

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

POST CLOSING
CE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2022

[illegible]

(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	123,897.27	
DUE FROM/TO CURRENT FUND	653,980.90	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		151,868.94
UNAPPROPRIATED RESERVES		626,009.23
TOTALS	777,878.17	777,878.17

(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	553.89	
DUE FROM STATE OF NJ-	35.20	
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		589.09
FUND TOTALS	589.09	589.09
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
ASSESSMENT RECEIVABLE	7,309.39	
RESERVE FOR:		
DUE TO GENERAL CAPITAL FUND		7,309.39
FUND TOTALS	7,309.39	7,309.39
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	225,154.77	
RESERVE FOR OPEN SPACE		225,154.77
FUND TOTALS	225,154.77	225,154.77
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,629,580.75	
DUE FROM STATE OF NJ	4,569.03	
RESERVE		1,634,149.78
OTHER TRUST FUNDS PAGE TOTAL	1,634,149.78	1,634,149.78

(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

[illegible]

(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	1,634,149.78	1,634,149.78
OTHER TRUST FUNDS (continued)		
TOTALS	1,634,149.78	1,634,149.78

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

[illegible]

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

[illegible]**Sheet 6b TOTAL**

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								-
								-
								-
								-
Other Liabilities	9,639.47						2,330.08	7,309.39
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								-
								-
								-
								-
	9,639.47	-	-	-	-	-	2,330.08	7,309.39

*Show as red figure

AS AT DECEMBER 31, 2022

(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	31,877,843.94	5,414,365.34
BOND ANTICIPATION NOTES PAYABLE		6,111,373.75
GENERAL SERIAL BONDS		4,900,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		4,067,009.42
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		69,763.63
UNFUNDED		7,991,851.02
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		29,339.80
CAPITAL IMPROVEMENT FUND		125,206.42
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR GRANT RECEIVABLES		2,060,455.16
CAPITAL FUND BALANCE		1,108,479.39
	31,877,843.94	31,877,843.93

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	14,295.01	13,377,622.92	687,197.90	12,704,720.03
Grant Fund				-
Trust - Animal Control		553.89		553.89
Trust - Assessment				-
Trust - Municipal Open Space		225,154.77		225,154.77
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	152,220.87	1,886,225.85	408,865.97	1,629,580.75
Trust - Arts and Culture				-
General Capital		2,154,646.14	347.44	2,154,298.70
				-
<u>UTILITIES:</u>				
Water Sewer Operating	702.95	1,069,831.88	3,086.17	1,067,448.66
Water Sewer Captial		68,860.24	8.32	68,851.92
Beach Operating	369,021.51	2,155,586.59	4,000.00	2,520,608.10
Beach Capital		9,365.29	0.09	9,365.20
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	536,240.34	20,947,847.57	1,103,505.89	20,380,582.02

* 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: aspera@manasquan-nj.gov

Title: CMFO

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund - Provident Bank #603003078	12,739,431.33
Disbursement - Provident Bank #603003108	541,393.83
Payroll - Provident Bank # 603003116	25,947.34
Payroll Agency - Provident Bank # 603003124	70,850.42
General Capital - Provident Bank # 883920571	2,154,646.14
Water Sewer Operating - Provident Bank # 603003086	1,069,831.88
Water Sewer Capital - Provident Bank # 883920662	68,860.24
Beach Operating - Provident Bank # 603003094	2,155,473.79
Beach Credit Card - Provident Bank # 983900226	112.80
Beach Capital - Provident Bank # 883920753	9,365.29
Trust - Recreation - Kearney Bank # 0363700402	6,344.42
Trust - Recreation - Provident Bank # 603003191	200,953.73
Trust - Recreation Credit Card - Provident Bank # 883920845	391,714.25
Trust - Miscellaneous I - Provident Bank # 603003175	104,194.32
Trust - Miscellaneous II - Provident Bank # 603005763	17,643.75
Trust - Tax Title Lien - Provident Bank # 883920936	-
Trust - Public Defender - Provident Bank # 603003183	324.60
Trust - Traffic - Provident Bank # 603003248	32,227.63
Trust - Law Enforcement - Provident Bank # 603003213	19,088.94
Trust - Tourism - Provident Bank # 603004678	32,648.26
Trust - Junior Guards - Provident Bank # 603003515	73,559.92
Trust - Tax Maps - Provident Bank # 603005631	7,341.07
Trust - Accumulated Leave - Provident Bank # 603003590	81,883.90
Trust - Municipal Open Space - Provident Bank # 603002756	225,154.77
Trust - Unemployment - Provident Bank # 603003256	109,524.73
Trust - Tree Escrow - Provident Bank # 603004279	5,281.98
Trust - Street Openings - Provident Bank # 6603003221	29,503.76
Trust - Affordable Housing - Provident Bank # 603003140	593,741.52
Trust - COAH - Provident Bank # 983900184	0.17
Trust - Developers Bond - Provident Bank # 603003159	49,452.06
Trust - Community Alliance - Provident Bank # 663901391	1,206.38
Trust - Developers Escrow - Provident Bank # 603003167	114,650.35
Trust - Senior Citizens Organization - Manasquan Savings Bank #197002638	14,940.11
Turst - Animal Control - Provident Bank # 603003132	553.89
PAGE TOTAL	20,947,847.57

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"

[illegible]

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
Municipal Alliance on Alcoholism & Drug Abuse	35,512.22	28,637.59	16,841.66			47,308.15
Bullet Proof Vest Fund	1,579.62					1,579.62
NJ Community Council Forestry	9.50					9.50
NJ Historic Trust Grant	75,000.00					75,000.00
						-
						-
						-
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						-
						-
						-
						-
						-
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						-
						-
						-
						-
						-
PAGE TOTALS	112,101.34	28,637.59	16,841.66	-	-	123,897.27

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	112,101.34	28,637.59	16,841.66	-	-	123,897.27
						-
						-
						-
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						-
PAGE TOTALS	112,101.34	28,637.59	16,841.66	-	-	123,897.27

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	112,101.34	28,637.59	16,841.66	-	-	123,897.27
						-
						-
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						-
						-
						-
						-
TOTALS	112,101.34	28,637.59	16,841.66	-	-	123,897.27

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				
Drunk Driving Enforcement Fund	8,167.58		8,212.59	478.00			15,902.17
Body Armor	12,596.39	1,117.32		3,702.60			10,011.11
Bullet Proof Vest	3,678.68			1,212.90			2,465.78
Clean Communities	39,117.71	17,191.09		26,683.88			29,624.92
Recycling Tonnage	1,639.43	14,366.27		4,977.35			11,028.35
Recreational Trails Program	706.00						706.00
NJ Community Council Forestry	3,005.00						3,005.00
Alcohol Education	195.91						195.91
Alliance on Alcoholism & Drug Abuse	29,039.19	33,977.59		26,672.08			36,344.70
NJ Historic Trust Grant	75,000.00			65,000.00			10,000.00
Body Worn Cameras	81,520.00			48,935.00			32,585.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	254,665.89	66,652.27	8,212.59	177,661.81	-	-	151,868.94

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	254,665.89	66,652.27	8,212.59	177,661.81	-	-	151,868.94
							-
							-
							-
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							-
PAGE TOTALS	254,665.89	66,652.27	8,212.59	177,661.81	-	-	151,868.94

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	254,665.89	66,652.27	8,212.59	177,661.81	-	-	151,868.94
							-
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PAGE TOTALS	254,665.89	66,652.27	8,212.59	177,661.81	-	-	151,868.94

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	254,665.89	66,652.27	8,212.59	177,661.81	-	-	151,868.94
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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							-
							-
							-
TOTALS	254,665.89	66,652.27	8,212.59	177,661.81	-	-	151,868.94

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	-	-	-	-	-	-
CLEAN COMMUNITIES	17,191.09	17,191.09		16,890.41		16,890.41
AMERICAN RESCUE PLAN	303,852.81			303,852.82		607,705.63
BODY ARMOR FUND	-			1,413.19		1,413.19
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	321,043.90	17,191.09	-	322,156.42	-	626,009.23

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	3,414,875.50
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	2,012,340.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	18,106,044.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	14,480,238.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	7,040,681.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	2,012,340.00	XXXXXXXXXX
	23,533,259.50	23,533,259.50

* 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	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	52,897.16
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	5,780,988.15
County Library	XXXXXXXXXX	434,475.44
County Health	XXXXXXXXXX	119,116.27
County Open Space Preservation	XXXXXXXXXX	749,058.81
Due County for Added and Omitted Taxes	XXXXXXXXXX	71,151.37
Paid	7,136,535.83	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	71,151.37	XXXXXXXXXX
	7,207,687.20	7,207,687.20

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2022		XXXXXXXXXX	-
2022 Levy: (List Each Type of District Tax Separately - See Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire -	897,544.00	XXXXXXXXXX	XXXXXXXXXX
Sewer -		XXXXXXXXXX	XXXXXXXXXX
Water -		XXXXXXXXXX	XXXXXXXXXX
Garbage -		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2022 Levy		XXXXXXXXXX	897,544.00
Paid		897,544.00	XXXXXXXXXX
Balance - December 31, 2022		-	XXXXXXXXXX
		897,544.00	897,544.00

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	1,827,666.16	1,827,666.16	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,158,328.57	2,570,947.31	412,618.74
Added by N.J.S.A. 40A:4-87 (List on 17a)	8,212.59	8,212.59	-
			-
			-
Total Miscellaneous Revenue Anticipated	2,166,541.16	2,579,159.90	412,618.74
Receipts from Delinquent Taxes	440,000.00	449,368.70	9,368.70
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	7,838,190.11	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	7,838,190.11	8,736,286.03	898,095.92
	12,272,397.43	13,592,480.79	1,320,083.36

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	34,170,433.40
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	18,106,044.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	7,083,638.67	xxxxxxxxxx
Due County for Added and Omitted Taxes	71,151.37	xxxxxxxxxx
Special District Taxes	897,544.00	xxxxxxxxxx
Municipal Open Space Tax	101,863.10	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	826,093.77
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	8,736,286.03	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	34,996,527.17	34,996,527.17

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
Drunk Driving Enforcement Fund	8,212.59	8,212.59	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	8,212.59	8,212.59	-

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: aspera@manasquan-nj.gov

STATEMENT OF GENERAL BUDGET REVENUES 2022
(Continued)

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

[illegible]

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:

aspera@manasquan-nj.gov

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		12,264,184.84
2022 Budget - Added by N.J.S.A. 40A:4-87		8,212.59
Appropriated for 2022 (Budget Statement Item 9)		12,272,397.43
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		12,272,397.43
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		12,272,397.43
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	10,763,289.37	
Paid or Charged - Reserve for Uncollected Taxes	826,093.77	
Reserved	678,477.48	
Total Expenditures		12,267,860.62
Unexpended Balances Canceled (see footnote)		4,536.81

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	412,618.74
Delinquent Tax Collections	xxxxxxxxxx	9,368.70
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	898,095.92
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxxx	4,536.81
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	348,149.19
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	829,216.29
Prior Years Interfunds Returned in 2022	xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2022	2,012,340.00	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	2,012,340.00
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)	2,501,985.65	xxxxxxxxxx
	4,514,325.65	4,514,325.65

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
INTEREST ON INVESTMENTS	22,852.59
ANIMAL HOUSE PENALTIES	250.00
BENCH MEMORIAL	5,000.00
BID SPECIFICATIONS	125.00
BOUNCED CHECK CHARGE	80.00
CABLE RIGHT OF WAY	124,964.60
COPIES, TAPES & OPRA REQUESTS	195.27
SPRING LAKE HEIGHTS, SEA GIRT COMMUNITY ALLIANCE CASH MATCH	5,340.00
CHECKS CANCELLED	6,974.11
DUMPSTER APPLICATION FEE	1,200.00
ENCROACHMENT LICENSE	6,240.20
FEMA STORM REIMBURSEMENTS	4,785.14
INSURANCE REFUND/DIVIDEND	26,937.00
MAILING LABELS	75.00
DMV STATE FINES	1,351.33
POLICE REPORTS	1,034.67
RENT - PROVIDENT BANK	62,565.80
REGISTRAR FEES	29,045.00
PAST BUDGET REIMBURSEMENT	5,586.63
SCRAP METAL & JUNK SALE	35.00
STREET OPENINGS	31,275.00
USE OF BOROUGH PROPERTY	2,770.00
VARIANCE LIST	430.00
WINTER/BOAT MODULAR HOE STORAGE	8,850.00
MRNA	1,174.76
CODE CREDIT CARD FEES	(987.91)
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	348,149.19

SURPLUS - CURRENT FUND

YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	4,633,476.12
2.	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	2,501,985.65
4. Amount Appropriated in the 2022 Budget - Cash	1,827,666.16	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	5,307,795.61	xxxxxxxxxx
	7,135,461.77	7,135,461.77

ANALYSIS OF BALANCE AS AT DECEMBER 31, 2022

(FROM CURRENT FUND - TRIAL BALANCE)

Cash	12,704,720.03
Investments	2,897,523.75
Sub Total	15,602,243.78
Deduct Cash Liabilities Marked with "C" on Trial Balance	10,294,448.17
Cash Surplus	5,307,795.61
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-
Deferred Charges #	
Cash Deficit #	
Total Other Assets	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	5,307,795.61

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)	\$ 33,146,423.53
2. Amount of Levy - Special District Taxes	\$ 916,217.15
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$ 32,066.98
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$ 309,074.11
5a. Subtotal 2022 Levy	\$ 34,403,781.77
5b. Reductions Due to Tax Appeals**	
5c. Total 2022 Tax Levy	\$ 34,403,781.77
6. Transferred to Tax Title Liens	\$ -
7. Transferred to Foreclosed Property	\$ -
8. Remitted, Abated or Canceled	\$ (9,070.90)
9. Discount Allowed	\$
10. Collected in Cash: In 2021	\$ 391,675.15
In 2022*	\$ 33,490,771.63
Homestead Benefit Credit	\$ 239,986.62
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 48,000.00
Total To Line 14	\$ 34,170,433.40
11. Total Credits	\$ 34,161,362.50
12. Amount Outstanding December 31, 2022	\$ 242,419.27
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	99.32%

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	\$ 34,170,433.40
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 34,170,433.40

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)	\$ 34,170,433.40
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 34,170,433.40
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 34,403,781.77
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.32%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 34,170,433.40
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 34,170,433.40
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 34,403,781.77
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.32%

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	18,298.90
2. Senior Citizens Deductions Per Tax Billings	2,500.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	45,500.00	xxxxxxxxxx
4. Deductions Allowed By Tax Collector	2,000.00	xxxxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxxx	2,000.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	47,500.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	17,798.90	xxxxxxxxxx
	67,798.90	67,798.90

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

Line 2	<u>2,500.00</u>
Line 3	<u>45,500.00</u>
Line 4	<u>2,000.00</u>
Sub - Total	<u>50,000.00</u>
Less: Line 7	<u>2,000.00</u>
To Item 10, Sheet 22	<u>48,000.00</u>

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)			xxxxxxxxxx
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			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		-	-

fbarcheski@manasquan-nj.gov
Signature of Tax Collector

T-8462
License #

2/7/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		449,368.70	XXXXXXXXXX
A. Taxes	449,368.70	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	-	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	-
B. Tax Title Liens		XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	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:		XXXXXXXXXX	-
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) -
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	449,368.70
8. Totals		449,368.70	449,368.70
9. Balance Brought Down		449,368.70	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	449,368.70
A. Taxes	449,368.70	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		242,419.27	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	242,419.27
A. Taxes	242,419.27	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	-	XXXXXXXXXX	XXXXXXXXXX
15. Totals		691,787.97	691,787.97

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 100.00%
17. Item No.14 multiplied by percentage shown above is 242,419.27 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	209,040.00	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	209,040.00
	209,040.00	209,040.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ -

*Total Cash Collected in 2022

Realized in 2022 Budget

To Results of Operation (Sheet 19) -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,
 N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

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

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

Sheet 29

Sheet 29

Sheet 29

Sheet 29

Sheet 29

Sheet 29

Sheet 29

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	xxxxxxxxxx	5,020,000.00	
Issued	xxxxxxxxxx		
Paid	120,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	4,900,000.00	xxxxxxxxxx	
	5,020,000.00	5,020,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 130,000.00
2023 Interest on Bonds*		\$ 98,600.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			
			\$ 98,600.00

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
NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOAN LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	4,491,339.05	
Issued	xxxxxxxx		
Paid	424,329.63	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	4,067,009.42	xxxxxxxx	
	4,491,339.05	4,491,339.05	
2023 Loan Maturities			\$ 429,929.87
2023 Interest on Loans			\$ 43,350.02
Total 2023 Debt Service for New Jersey Environmental Infrastructure Loan Loan			\$ 473,279.89
LOAN			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
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	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)

Sheet 33

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**	
#2105 - Squan Plaza Improvements	1,010,000.00	12/30/2014	252,500.00	12/19/23	0.0000%	126,250.00	-	12/19/23
#2128 - Various Capital Improvements	300,000.00	12/30/2014	75,000.00	12/19/23	0.0000%	37,500.00	-	12/19/23
#2164 - Old Squan Village - Street Resurfacing	199,500.00	12/30/2015	74,810.00	12/19/23	0.0000%	24,938.00	-	12/19/23
#2165 - Technology Improvements	142,500.00	12/30/2015	53,435.00	12/19/23	0.0000%	17,813.00	-	12/19/23
#2169 Brielle Road Reconstruction	285,000.00	12/30/2016	142,500.00	12/19/23	0.0000%	35,625.00	-	12/19/23
#2194 - Municipal Buildings & Grounds	190,000.00	12/30/2015	71,250.00	12/19/23	0.0000%	23,750.00	-	12/19/23
#2196 - Mallard Park	157,500.00	12/30/2015	59,060.00	12/19/23	0.0000%	19,688.00	-	12/19/23
#2214 - Street Reconstruction	475,000.00	12/30/2016	237,500.00	12/19/23	0.0000%	59,375.00	-	12/19/23
#2221 - Acquisition of Public Works Equipment	475,000.00	12/25/2018	356,250.00	12/19/23	0.0000%	59,375.00	-	12/19/23
#2247 - Stockton Lake	336,250.00	12/30/2109	294,218.75	12/19/23	0.0000%	42,031.25	-	12/19/23
#2295 - Acquisition of 27 Osborne	1,002,250.00	11/13/2019	834,250.00	11/08/23	5.0000%	126,000.00	41,712.50	11/08/23
#2318 - Mount Lane	570,000.00	11/9/2021	570,000.00	11/08/23	5.0000%	-	28,500.00	11/08/23
#2323 - Street Sweeper	261,000.00	12/21/2020	261,000.00	12/19/2023	0.0000%	32,625.00	-	12/19/23
#2326 - Euclid Ave	364,600.00	11/9/2021	364,600.00	11/8/2023	5.0000%	-	18,230.00	11/08/23
Page Totals	5,768,600.00		3,646,373.75			604,970.25	88,442.50	

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

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

***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	5,768,600.00		3,646,373.75			604,970.25	88,442.50	
#2335 -Euclid Ave	325,000.00	11/9/2021	325,000.00	11/08/23	5.0000%	-	16,250.00	11/08/23
#2356 - First Ave Road Reconstruction	1,120,000.00	11/9/2021	1,120,000.00	11/08/23	5.0000%	-	56,000.00	11/08/23
#2347 - Police Equipment	175,000.00	12/20/2021	175,000.00	12/19/23	0.0000%	-	-	12/19/23
#2368 - Curtis Park	845,000.00	12/19/2022	845,000.00	12/19/23	0.0000%	-	-	
PAGE TOTALS	8,233,600.00		6,111,373.75			604,970.25	160,692.50	

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33
Totals

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	8,233,600.00		6,111,373.75			604,970.25	160,692.50	
PAGE TOTALS	8,233,600.00		6,111,373.75			604,970.25	160,692.50	

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

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

***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			-	-		-	-	

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.			
Total	-	-	-

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Sheet 35

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
#1891/2011 - Coast Guard Building		7,849.28				7,849.28	-	-
#2010 - Public Works Equipment		19,755.21				19,755.21	-	-
#2028 - Technology Purchases		417.10				417.10	-	-
#2029 - Sidewalk Repairs		9,374.16				9,374.16	-	-
#2030 - Roadway Paving		25,358.60				25,358.60	-	-
#2052 - Improvements to Public Property		120,161.23				120,161.23	-	-
#2065 - Bulkhead Repair Third Ave		175,188.25				175,188.25	-	-
#2082 - Dump Truck		1,128.32				1,128.32	-	-
#2096 - Glimmer Glass Drainage		14,246.57				14,246.57	-	-
#2126 - Roadway Paving		839.79				839.79	-	-
#2128 - Various Capital Improvements		183,282.10					-	183,282.10
#2163 - Street Reconstruction & Resurfacing		4,666.03				4,666.03	-	-
#2164 - Old Squan Village Street Resurfacing		5,250.24					-	5,250.24
#2165 - Technology Improvements		27,248.91					-	27,248.91
#2167 - Brielle Road Reconstruction		70,738.96					-	70,738.96
#2169 - Brielle Road Reconstruction		77,660.21					-	77,660.21
#2176 - Public Works Asphalt Hot Patch	2,443.00					2,443.00	-	-
#2189/2155 - Infrastructure & Stormwater Project		33,006.46				33,006.46	-	-
#2190 - Public Works Vehicles & Equipment		6.00				6.00	-	-
Page Total	2,443.00	776,177.42	-	-	-	414,440.00	-	364,180.42

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	2,443.00	776,177.42	-	-	-	414,440.00	-	364,180.42
#2191 - Reconstruction of Sidewalks	8,685.48	237,500.00				246,185.48	-	-
#2194 - Municipal Building & Ground Improv		14,958.69					-	14,958.69
#2196/2256 - Mallard Park Improvements		634,352.57						634,352.57
#2197 - Emergency Mobile Generator	9,827.94					9,827.94	-	-
#2198 - Public Works Truck & Plow		499.00				499.00	-	-
#2212 - Pedestrian Safety/ADA Improvements		9,198.25				9,198.25	-	-
#2214 - Street Reconstruction & Resurfacing		38,071.31					-	38,071.31
#2221 - Acquisition of Public Works Equipment		23,428.00					-	23,428.00
#2247 - Stockton Lake Blvd Phase I & II		193,931.52					-	193,931.52
#2260/2303 - East Main Street Phase I		532,379.63				532,379.63	-	-
#2267 - Radio Repeater		12,726.77				12,726.77	-	-
#2295 - Acquisition of 27 Osborne Ave		86,082.30			2,485.41	42,971.33	-	40,625.56
#2297 - Streetscapes Improvements		1,844,647.68		1,252.76	88,847.27		-	1,757,053.17
#2318 - Mount Lane Culvert		515,343.05			186,173.84		-	329,169.21
#2322 - Community Center	70,611.13	1,900,000.00			847.50		69,763.63	1,900,000.00
#2323 - Street Sweeper		23,979.20					-	23,979.20
#2326/2335 - Euclid Ave Drainage Improvements		422,695.83			2,987.20		-	419,708.63
#2347 - Police Equipment		157,915.20					-	157,915.20
PAGE TOTALS	91,567.55	7,423,886.42	-	1,252.76	281,341.22	1,268,228.40	69,763.63	5,897,373.48

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	91,567.55	7,423,886.42	-	1,252.76	281,341.22	1,268,228.40	69,763.63	5,897,373.48
#2356 - First Ave Road Reconstruction		1,184,902.26	1,500,000.00		708,820.14		-	1,976,082.12
#2361 - Street Sweeper		1,907.59					-	1,907.59
#2368 - Curtis Park			1,200,000.00		1,083,512.17		-	116,487.83
PAGE TOTALS	91,567.55	8,610,696.27	2,700,000.00	1,252.76	2,073,673.53	1,268,228.40	69,763.63	7,991,851.02

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	91,567.55	8,610,696.27	2,700,000.00	1,252.76	2,073,673.53	1,268,228.40	69,763.63	7,991,851.02
GRAND TOTALS	91,567.55	8,610,696.27	2,700,000.00	1,252.76	2,073,673.53	1,268,228.40	69,763.63	7,991,851.02

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

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	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		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
#2367 - 1st Ave Road Repaving	1,500,000.00	1,425,000.00	75,000.00	
#2368 - Curtis Park	1,200,000.00	1,140,000.00	60,000.00	
Total	2,700,000.00	2,565,000.00	135,000.00	-

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	742,510.16
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	365,969.23
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxx
Balance - December 31, 2022	1,108,479.39	xxxxxxxxx
	1,108,479.39	1,108,479.39

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

\$ 34,403,781.77
2. Amount of Item 1 Collected in 2022 (*)

\$ 34,170,433.40
3. Seventy (70) percent of Item 1

\$ 24,082,647.24

(*) 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

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	\$	\$	71,151.37	71,151.37
3. Amounts due Special Districts	\$	\$	-	-
4. Amount due School Districts for School Tax	\$	\$	7,040,681.50	7,040,681.50

UTILITIES ONLY

Note:

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

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,067,448.66	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	99,104.10	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		74,258.07
Encumbrances Payable		43,215.78
Accrued Interest on Bonds and Notes		8,130.21
Accounts Payable/Reserve for Retro Payroll		18,499.70
Water/Sewer Overpayments/Prepaid Water Sewer		11,059.36
Reserve – Sale of Borough Assets		24,542.00
Reserve - Fema Sandy Reimbursement		147,614.14
Reserve for Water Sewer Infrastructure Improvements		210,069.73
Subtotal - Cash Liabilities		537,388.99 "C"
Reserve for Consumer Accounts and Lien Receivable		99,104.10
Fund Balance		530,059.67
Total	1,166,552.76	1,166,552.76

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - WATER SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
Operating and Capital Sections

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

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	24,670,842.05	4,646,465.02
BONDS PAYABLE		-
LOANS PAYABLE		2,084,569.72
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		16,475.00
UNFUNDED		3,358,488.27
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER SEWER OPERATING		
RESERVE FOR AMORTIZATION		7,901,297.51
RESERVE FOR DEFERRED AMORTIZATION		6,140,084.66
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		324,582.00
CAPITAL FUND BALANCE		198,879.87
TOTALS	24,670,842.05	24,670,842.05

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS AT DECEMBER 31, 2022

[illegible]

(Do not crowd - add additional sheets)

**ANALYSIS OF WATER SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGDED TO LIABILITIES AND SURPLUS**

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

*Show as red figure

SCHEDULE OF WATER SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	325,000.00	325,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Water/Sewer Rents	3,025,794.19	3,195,485.97	169,691.78
			-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
Subtotal	3,350,794.19	3,520,485.97	169,691.78
Deficit (General Budget) **			-
	3,350,794.19	3,520,485.97	169,691.78

** 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	3,350,794.19
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	3,350,794.19
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	3,350,794.19
Deduct Expenditures:	
Paid or Charged	3,268,526.97
Reserved	74,258.07
Surplus (General Budget)**	-
Total Expenditures	3,342,785.04
Unexpended Balance Canceled (See Footnote)	8,009.15

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

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

STATEMENT OF 2022 OPERATION

WATER SEWER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	3,520,485.97	
Miscellaneous Revenue Not Anticipated	44,408.31	
2021 Appropriation Reserves Canceled in 2022	87,723.24	
Total Revenue Realized		3,652,617.52
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	3,268,526.97	
Reserved	74,258.07	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,342,785.04	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,342,785.04
Excess		309,832.48
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	309,832.48	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2021 Appropriation Reserves Canceled in 2022	87,723.24	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '	-	
* Excess (Revenue Realized)		87,723.24

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

RESULTS OF 2022 OPERATIONS - WATER SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	169,691.78
Unexpended Balances of Appropriations	xxxxxxxxx	8,009.15
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	44,408.31
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	87,723.24
Deficit in Anticipated Revenues	-	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	309,832.48	xxxxxxxxx
	309,832.48	309,832.48

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	545,227.19
Excess in Results of 2022 Operations	xxxxxxxxx	309,832.48
Amount Appropriated in the 2022 Budget - Cash	325,000.00	xxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	530,059.67	xxxxxxxxx
	855,059.67	855,059.67

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

Cash	1,067,448.66
Investments	
Interfund Accounts Receivable	
Subtotal	1,067,448.66
Deduct Cash Liabilities Marked with "C" on Trial Balance	537,388.99
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	530,059.67
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	530,059.67

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

SCHEDULE OF WATER SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	<u>145,128.31</u>
Increased by:			
Rents Levied		\$	<u>3,151,089.77</u>
Decreased by:			
Collections	\$	<u>3,188,850.15</u>	
Overpayments applied	\$	<u>8,794.34</u>	
Transfer to Liens	\$		
Other	\$	<u>(530.51)</u>	
		\$	<u>3,197,113.98</u>
Balance December 31, 2022		\$	<u><u>99,104.10</u></u>

SCHEDULE OF WATER SEWER UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER SEWER UTILITY FUND

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

	<u>Caused By</u>	Amount Dec. 31, 2021 per Audit 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.S.A.. 40A:2-3 OR N.J.S.A. 40A:2-51**

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of 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

aspera@manasquan-nj.gov

Chief Financial Officer

AND 2023 DEBT SERVICE FOR BONDS

WATER SEWER UTILITY CAPITAL BONDS

INTEREST ON BONDS - WATER SEWER 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
WATER SEWER UTILITY NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	1,526,940.14	
Issued	xxxxxxxx		
Paid	337,855.26	xxxxxxxx	
Outstanding - December 31, 2022	1,189,084.88	xxxxxxxx	
	1,526,940.14	1,526,940.14	
2023 Loan Maturities			\$ 337,855.26
2023 Interest on Loans		\$ 16,475.00	
R SEWER UTILITY NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE			
Outstanding - January 1, 2022	xxxxxxxx	1,000,082.28	
Issued	xxxxxxxx		
Paid	104,597.44	xxxxxxxx	
Outstanding - December 31, 2022	895,484.84	xxxxxxxx	
	1,000,082.28	1,000,082.28	
2023 Loan Maturities			\$ 104,597.44
2023 Interest on Loans		\$ 7,887.50	

INTEREST ON LOANS - WATER SEWER UTILITY BUDGET			
2023 Interest on Loans (*Items)	\$	24,362.50	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	8,130.21	
Subtotal	\$	16,232.29	
Add: Interest to be Accrued as of 12/31/2023	\$	8,130.21	
Required Appropriation 2023			\$ 24,362.50

LIST OF LOANS ISSUED DURING 2022				
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
WATER SEWER UTILITY LOAN

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

INTEREST ON LOANS - WATER SEWER UTILITY BUDGET		
2023 Interest on Loans (*Items)	\$	-
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	
Subtotal	\$	-
Add: Interest to be Accrued as of 12/31/2023	\$	
Required Appropriation 2023		\$ -

LIST OF LOANS ISSUED DURING 2022				
Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
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.

(Do not crowd - add additional sheets)

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

Sheet 50

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

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

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

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

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

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

INTEREST ON NOTES - WATER SEWER UTILITY BUDGET	
2023 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2023	\$ -
Required Appropriation 2023	\$ -

(Do not crowd - add additional sheets)

Sheet 51

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
#2049/2055 - Watet Plant Improvementst		954,352.49					-	954,352.49
#2064 - Sewer Lines Central Ave		163,806.82					-	163,806.82
#2080 - Blow Off Hydrants	10,500.00						10,500.00	
#2085 - Sewer Line Blakey Ave		4,884.88					-	4,884.88
#2129 - Improvements of W&S Facilities		135,262.88					-	135,262.88
#2137 - Purchase of Truck		1,032.49					-	1,032.49
#2138 - Improvement of Various Water Mains		144,358.30					-	144,358.30
#2166 - Lift Station Improvements		1,029.13					-	1,029.13
#2188 - Advanced Metering Infrastructure		265,300.32					-	265,300.32
#2279 - Various Improvements to W&S		454,662.50			20,675.00		-	433,987.50
#2325 - Dehumidification System	5,975.00						5,975.00	-
#2372 - Pump Stations			1,300,000.00		45,526.54		-	1,254,473.46
PAGE TOTALS	16,475.00	2,124,689.81	1,300,000.00	-	66,201.54	-	16,475.00	3,358,488.27

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	16,475.00	2,124,689.81	1,300,000.00	-	66,201.54	-	16,475.00	3,358,488.27
PAGE TOTALS	16,475.00	2,124,689.81	1,300,000.00	-	66,201.54	-	16,475.00	3,358,488.27

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	16,475.00	2,124,689.81	1,300,000.00	-	66,201.54	-	16,475.00	3,358,488.27
PAGE TOTALS	16,475.00	2,124,689.81	1,300,000.00	-	66,201.54	-	16,475.00	3,358,488.27

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	16,475.00	2,124,689.81	1,300,000.00	-	66,201.54	-	16,475.00	3,358,488.27
PAGE TOTALS	16,475.00	2,124,689.81	1,300,000.00	-	66,201.54	-	16,475.00	3,358,488.27

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	16,475.00	2,124,689.81	1,300,000.00	-	66,201.54	-	16,475.00	3,358,488.27
TOTALS	16,475.00	2,124,689.81	1,300,000.00	-	66,201.54	-	16,475.00	3,358,488.27

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

WATER SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	324,582.00
Received from 2022 Budget Appropriation	xxxxxxxxxx	
	xxxxxxxxxx	
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
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2022	324,582.00	xxxxxxxxxx
	324,582.00	324,582.00

WATER SEWER UTILITY 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
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.

WATER SEWER 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
#2372 - Pump Stations	1,300,000.00	1,300,000.00		
	1,300,000.00	1,300,000.00	-	-

WATER SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	198,879.87
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	198,879.87	xxxxxxxxx
	198,879.87	198,879.87

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 - BEACH UTILITY FUND
AS AT DECEMBER 31, 2022
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	2,520,608.10	
Investments		
Due from - Beach Capital	255,560.73	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		112,179.31
Encumbrances Payable		86,565.53
Accrued Interest on Bonds and Notes		6,004.93
Accounts Payable/Reserve for Retro Payroll		7,281.82
Prepaid Beach Revenue		535,132.50
Spending Reserve - Beach Walkway		12,000.00
Spending Reserve - Ticket Booths		13,810.00
Spending Reserve - Sale of Borough Assets		21,183.95
Subtotal - Cash Liabilities		794,158.04 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		1,982,010.79
Total	2,776,168.83	2,776,168.83

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - BEACH UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2022
Operating and Capital Sections

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

(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 - BEACH 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	16,193,859.59	4,089,897.38
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		1,000,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		3,804,412.17
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER SEWER OPERATING		
RESERVE FOR AMORTIZATION		2,137,097.01
RESERVE FOR DEFERRED AMORTIZATION		4,867,602.62
RESERVE FOR DEBT SERVICE		9,265.20
DUE TO BEACH		255,560.73
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		8,750.00
CAPITAL FUND BALANCE		21,274.48
TOTALS	16,193,859.59	16,193,859.59

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS AT DECEMBER 31, 2022

[illegible]

(Do not crowd - add additional sheets)

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

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

*Show as red figure

SCHEDULE OF BEACH UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	704,836.79	704,836.79	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Beach Fees	1,967,000.00	2,464,724.12	497,724.12
Reserve for Asset Purchase	20,000.00	-	(20,000.00)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	2,691,836.79	3,169,560.91	477,724.12
Deficit (General Budget) **			-
	2,691,836.79	3,169,560.91	477,724.12

** 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:	xxxxxxxx
Adopted Budget	2,691,836.79
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	2,691,836.79
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,691,836.79
Deduct Expenditures:	
Paid or Charged	2,433,907.48
Reserved	112,179.31
Surplus (General Budget)**	145,750.00
Total Expenditures	2,691,836.79
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

BEACH UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	3,169,560.91	
Miscellaneous Revenue Not Anticipated	10,993.10	
2021 Appropriation Reserves Canceled in 2022	307,648.12	
Total Revenue Realized		3,488,202.13
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	2,433,907.48	
Reserved	112,179.31	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,546,086.79	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,546,086.79
Excess		942,115.34
Budget Appropriation - Surplus (General Budget)**	145,750.00	
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	796,365.34	
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 Beach Utility for 2021

2021 Appropriation Reserves Canceled in 2022	307,648.12	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		307,648.12

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

RESULTS OF 2022 OPERATIONS - BEACH UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	477,724.12
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	10,993.10
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxx	307,648.12
Prior Year Expense Paid	916.33	
Deficit in Anticipated Revenues	-	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	795,449.01	xxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	796,365.34	796,365.34

OPERATING SURPLUS - BEACH UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	1,891,398.57
Excess in Results of 2022 Operations	xxxxxxxxx	795,449.01
Amount Appropriated in the 2022 Budget - Cash	704,836.79	xxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2022	1,982,010.79	xxxxxxxxx
	2,686,847.58	2,686,847.58

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

Cash	2,520,608.10
Investments	
Interfund Accounts Receivable	255,560.73
Subtotal	2,776,168.83
Deduct Cash Liabilities Marked with "C" on Trial Balance	794,158.04
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,982,010.79
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	1,982,010.79

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

SCHEDULE OF BEACH 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 BEACH 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 -** **BEACH UTILITY FUND**

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

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

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

aspera@manasquan-nj.gov

Chief Financial Officer

AND 2023 DEBT SERVICE FOR BONDS

BEACH UTILITY CAPITAL BONDS

INTEREST ON BONDS - BEACH 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
BEACH UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
BEACH UTILITY LOAN			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - BEACH UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2022

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
BEACH UTILITY LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
BEACH UTILITY LOAN			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - BEACH UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2022

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

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. #2304 - Various Beach Improvements	1,000,000.00	11/12/2020	1,000,000.00	11/8/2023	5.00%	125,000.00	50,000.00	11/8/2023
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	1,000,000.00		1,000,000.00			125,000.00	50,000.00	

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	1,000,000.00		1,000,000.00			125,000.00	50,000.00	

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

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

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

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

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

INTEREST ON NOTES - BEACH UTILITY BUDGET	
2023 Interest on Notes	\$ 50,000.00
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 6,004.93
Subtotal	\$ 43,995.07
Add: Interest to be Accrued as of 12/31/2023	\$ 6,352.74
Required Appropriation 2023	\$ 50,347.81

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR BEACH 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 BEACH UTILITY

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

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH (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	-	1,513,370.29	2,750,000.00	-	458,958.12	-	-	3,804,412.17
PAGE TOTALS	-	1,513,370.29	2,750,000.00	-	458,958.12	-	-	3,804,412.17

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH (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	-	1,513,370.29	2,750,000.00	-	458,958.12	-	-	3,804,412.17
PAGE TOTALS	-	1,513,370.29	2,750,000.00	-	458,958.12	-	-	3,804,412.17

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH (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	-	1,513,370.29	2,750,000.00	-	458,958.12	-	-	3,804,412.17
PAGE TOTALS	-	1,513,370.29	2,750,000.00	-	458,958.12	-	-	3,804,412.17

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEACH (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	-	1,513,370.29	2,750,000.00	-	458,958.12	-	-	3,804,412.17
TOTALS	-	1,513,370.29	2,750,000.00	-	458,958.12	-	-	3,804,412.17

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

BEACH UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxx	8,750.00
Received from 2023 Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2022	8,750.00	xxxxxxxx
	8,750.00	8,750.00

BEACH UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

BEACH UTILITY CAPITAL FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2023 or Prior Years
#2373 - Sea Watch	2,750,000.00	2,750,000.00		
	2,750,000.00	2,750,000.00	-	-

BEACH UTILITY FUND
STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	21,274.48
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	21,274.48	xxxxxxxxx
	21,274.48	21,274.48