

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 **TOWNSHIP** of **PLAINSBORO** 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:

SCOTT CLELLAND
(Registered Municipal Accountant)

PKF O'Connor Davies LLP
(Firm Name)

20 Commerce Drive, Suite 301
(Address)

Cranford, NJ 07016
(Address)

908-272-6200
(Phone Number)

908-272-2416
(Fax Number)

Certified by me

this 23 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: | TOWNSHIP OF PLAINSBORO |
| Chief Financial Officer: | Gregory Mayers |
| Signature: | gmayers@plainsboronj.com |
| Certificate #: | N-0584 |
| Date: | 2/18/2023 |

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: | TOWNSHIP OF PLAINSBORO |
| Chief Financial Officer: | |
| Signature: | |
| Certificate #: | |
| Date: | |

NO ENTRY

Fed I.D. #

TOWNSHIP OF PLAINSBORO

Municipality

MIDDLESEX

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> </u> | \$ <u>107,697.45</u> | \$ <u>35,169.92</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.

gmayers@plainsboronj.com
Signature of Chief Financial Officer

February 28, 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 TOWNSHIP of PLAINSBORO, County of MIDDLESEX during the year 2022 and that sheets 40 to 68 are unnecessary.

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

| | |
|-------|--------------------------------|
| Name | <u>Gregory Mayers</u> |
| Title | <u>Chief Financial Officer</u> |

(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 \$ 4,504,857,800.00

tmancuso@plainsboronj.com
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF PLAINSBORO
MUNICIPALITY

MIDDLESEX
COUNTY

**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 | 6,686.04 | |
| DUE TO - | | |
| DUE TO STATE OF NJ | | 27.60 |
| RESERVE FOR ANIMAL CONTROL TRUST FUND | | 6,658.44 |
| | | |
| FUND TOTALS | 6,686.04 | 6,686.04 |
| ASSESSMENT TRUST FUND | | |
| CASH | 3,047.23 | |
| DUE TO - | | |
| ASSESSMENTS RECEIVABLE | 1,950,000.00 | |
| | | |
| RESERVE FOR: | | |
| ASSESSMENT SERIAL BONDS | | 1,950,000.00 |
| | | |
| FUND BALANCE | | 3,047.23 |
| FUND TOTALS | 1,953,047.23 | 1,953,047.23 |
| MUNICIPAL OPEN SPACE TRUST FUND | | |
| CASH | 1,103,170.68 | |
| | | |
| | | |
| RESERVE FOR OPEN SPACE | | 1,103,170.68 |
| | | |
| FUND TOTALS | 1,103,170.68 | 1,103,170.68 |
| LOSAP TRUST FUND | | |
| CASH | - | |
| | | |
| | | |
| FUND TOTALS | - | - |

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

| <u>Purpose</u> | Amount Dec. 31, 2021 per Audit Report | <u>Receipts</u> | <u>Disbursements</u> | Balance as at Dec. 31, 2022 |
|--|--|-----------------|----------------------|-----------------------------------|
| Bail | 1,052.00 | | | 1,052.00 |
| Bus Shelter Agreement | 17,500.00 | | | 17,500.00 |
| Compensated Absences | 60,000.00 | 1,000.00 | | 61,000.00 |
| Developers' Escrow Deposits | 100,670.62 | 156,505.08 | 153,407.57 | 103,768.13 |
| Community Center | 75,000.00 | | | 75,000.00 |
| ESL Programs | 500.00 | | | 500.00 |
| Expenditure of Forfeited Property | 76,770.32 | 19,849.32 | | 96,619.64 |
| Fire Preventions | 4,943.06 | 5,000.00 | 1,658.00 | 8,285.06 |
| Founders Day | 18,168.52 | 4,865.00 | 19,290.68 | 3,742.84 |
| Food Pantry | 32,481.27 | 4,687.80 | 5,576.22 | 31,592.85 |
| Historic Preservation Donations | 8,400.83 | | | 8,400.83 |
| Housing Trust Fund Expenditures | 1,225,631.56 | 247,249.29 | 156,677.77 | 1,316,203.08 |
| Inspection Fees | 555,606.60 | 143,821.76 | 134,301.67 | 565,126.69 |
| Performance Bonds | 1,280,180.30 | 154,602.51 | 392,128.39 | 1,042,654.42 |
| Plainsboro Arts Partnership | 25.24 | | | 25.24 |
| POAA | 4,945.58 | 404.00 | | 5,349.58 |
| Police Programs and Equipment | 577.01 | | | 577.01 |
| Preserve for Environmental Education (| 2,463.52 | 32.38 | | 2,495.90 |
| Princeton Forrestral Housing | 250,000.00 | | | 250,000.00 |
| Public Defender | 12,621.50 | 1,950.00 | | 14,571.50 |
| Recreation Donations | 7,754.82 | 2,250.00 | 478.31 | 9,526.51 |
| Recreation Programs | 55,649.60 | 66,798.57 | 64,695.51 | 57,752.66 |
| Recreational Facility | 125,000.00 | | | 125,000.00 |
| Reforestation | 64,561.00 | | | 64,561.00 |
| Security Deposit | 200.00 | | | 200.00 |
| September 11 Monument Donations | 583.93 | | | 583.93 |
| Sharbell Recreation | 150,033.00 | | | 150,033.00 |
| Snow Removal | 39,110.22 | 1,000.00 | | 40,110.22 |
| Tax Collector's Trust | - | 106,297.53 | 106,297.53 | - |
| Tax Sale Premiums | 264,600.00 | 58,400.00 | 66,500.00 | 256,500.00 |
| Unclaimed Court Restitution | 4,199.28 | | | 4,199.28 |
| Unclaimed Property | 1,617.35 | | | 1,617.35 |
| Unemployment Benefit Payments | 362,601.82 | 46,870.61 | 11,177.54 | 398,294.89 |
| Veterans Monument Fund | 821.53 | 11.32 | 0.52 | 832.33 |
| Workers Compensation Claims | 31,494.60 | 10,749.10 | 10,749.10 | 31,494.60 |
| | | | | - |
| | | | | - |
| | | | | - |
| PAGE TOTAL | \$ 4,835,765.08 | \$ 1,032,344.27 | \$ 1,122,938.81 | \$ 4,745,170.54 |

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

| Grant | Balance Jan. 1, 2022 | 2022 Budget Revenue Realized | Received | Other | Cancelled | Balance Dec. 31, 2022 |
|---|-------------------------|---------------------------------------|-------------------|----------|-----------|--------------------------|
| Bulletproof Vest program - 2019 | 3,835.42 | | | | | 3,835.42 |
| CDBG - 2018 | 30,162.14 | | 30,162.14 | | | - |
| CDBG - 2020 | 59,910.00 | | 59,910.00 | | | - |
| CDBG - 2021 | 60,258.00 | | 21,441.56 | | | 38,816.44 |
| Middlesex Culture and Heritage 2021 | 2,375.00 | | 2,375.00 | | | - |
| Safe & Secure Communities - 2021 | 8,100.00 | | 8,100.00 | | | - |
| CDBG - 2022 | | 60,258.00 | | | | 60,258.00 |
| Safe & Secure Communities - 2022 | | 32,400.00 | 24,300.00 | | | 8,100.00 |
| Recycling Tonnage - 2022 | | 41,730.79 | 41,730.79 | | | - |
| Alcohol Education and Rehabilitation - 2022 | | 473.80 | 473.80 | | | - |
| Recycling Enhancement - 2022 | | 5,000.00 | 5,000.00 | | | - |
| Body Armor - 2022 | | 1,807.27 | 1,807.27 | | | - |
| Clean Communities - 2022 | | 46,439.31 | 46,439.31 | | | - |
| Middlesex Culture and Heritage 2022 | | 10,500.00 | 7,875.00 | | | 2,625.00 |
| Click it or Ticket | | 7,000.00 | 6,484.53 | | | 515.47 |
| National Opioid Settlement - 2022 | | 10,342.39 | 10,342.39 | | | - |
| Drive Sober or Get Pulled Over - 2022 | | 5,481.54 | 5,481.54 | | | - |
| Distracted Driver - 2022 | | 8,064.37 | 8,064.37 | | | - |
| | - | | | | | - |
| PAGE TOTALS | 164,640.56 | 229,497.47 | 279,987.70 | - | - | 114,150.33 |

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

| Grant | Balance Jan. 1, 2022 | Transferred from 2022 | | Expended | Other | Cancelled | Balance Dec. 31, 2022 |
|--|-------------------------|-----------------------|-------------------------------|-----------|----------|-----------|--------------------------|
| | | Budget | Appropriations By 40A:4-87 | | | | |
| Recycling Tonnage Grant - 2019 | 32,069.60 | | | 18,976.75 | 1,832.58 | 14,925.43 | - |
| Recycling Tonnage Grant - 2020 | 18,395.88 | | | 4,978.60 | | | 13,417.28 |
| Recycling Tonnage Grant - 2021 | 33,190.52 | | | | | | 33,190.52 |
| Clean Communities - 2020 | 33,114.83 | | | 30,315.61 | 536.00 | | 3,335.22 |
| Clean Communities - 2021 | 44,284.40 | | | | | | 44,284.40 |
| Alcohol Education & Rehabilitation - 2014 | 3,703.06 | | | 185.00 | | | 3,518.06 |
| Alcohol Education & Rehabilitation - 2015 | 4,361.06 | | | | | | 4,361.06 |
| Alcohol Education & Rehabilitation - 2016 | 2,779.84 | | | | | | 2,779.84 |
| Alcohol Education & Rehabilitation - 2017 | 3,410.01 | | | | | | 3,410.01 |
| Alcohol Education & Rehabilitation - 2018 | 2,050.51 | | | | | | 2,050.51 |
| Alcohol Education & Rehabilitation - 2019 | 1,125.25 | | | | | | 1,125.25 |
| Alcohol Education & Rehabilitation - 2020 | 1,083.60 | | | | | | 1,083.60 |
| Municipal Drug & Alcohol Alliance - Local Share 2020 | 2,873.00 | | | | | | 2,873.00 |
| Municipal Drug & Alcohol Alliance - Local Share 2021 | 2,873.00 | | | | | | 2,873.00 |
| Recycling Enhancement - 2021 | 4,383.60 | | | | | | 4,383.60 |
| Body Armor Replacement Program - 2021 | 2,648.40 | | | | | | 2,648.40 |
| Body Armor Replacement Program - 2019 | 393.79 | | | | | | 393.79 |
| Body Armor Replacement Program - 2020 | 3,521.64 | | | | | | 3,521.64 |
| Click it or Ticket 2019 | 736.03 | | | | | 736.03 | - |
| PAGE TOTALS | 196,998.02 | - | - | 54,455.96 | 2,368.58 | 15,661.46 | 129,249.18 |

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

| Grant | Balance Jan. 1, 2022 | Transferred from 2022 | | Expended | Other | Cancelled | Balance Dec. 31, 2022 |
|---|-------------------------|-----------------------|-------------------------------|-----------|-----------|-----------|--------------------------|
| | | Budget | Appropriations By 40A:4-87 | | | | |
| PREVIOUS PAGE TOTALS | 196,998.02 | - | - | 54,455.96 | 2,368.58 | 15,661.46 | 129,249.18 |
| CDBG - 2013 | 27,395.00 | | | | | | 27,395.00 |
| CDBG - 2014 | 14,425.05 | | | | 11,050.00 | | 25,475.05 |
| CDBG - 2015 | 19,772.00 | | | | | | 19,772.00 |
| CDBG - 2016 | 15,500.00 | | | | | | 15,500.00 |
| CDBG - 2019 | 13,552.06 | | | 6,252.06 | | | 7,300.00 |
| CDBG - 2020 | 55,545.00 | | | 17,843.23 | | | 37,701.77 |
| CDBD - 2021 | 60,258.00 | | | | | | 60,258.00 |
| Bulletproof Vest Program - 2018 | 3,000.52 | | | | | 3,000.52 | - |
| Bulletproof Vest Program - 2018 Match | 3,000.52 | | | | | 3,000.52 | - |
| Bullet proof Vest Program - 2019 | 7,514.10 | | | | | | 7,514.10 |
| Bulletproof Vest Program - 2019 Match | 7,514.10 | | | | | | 7,514.10 |
| DDEF - 2018 | 8,075.24 | | | 7,915.90 | | | 159.34 |
| DDEF - 2019 | 7,280.79 | | | 3,730.30 | | | 3,550.49 |
| DDEF - 2021 | 5,619.75 | | | | | | 5,619.75 |
| Drive Sober or Get Pulled Over - 2019 | 4,760.60 | | | 4,760.60 | | | - |
| Drive Sober or Get Pulled Over - 2020 | 4,380.60 | | | | | | 4,380.60 |
| Distracted Driver - Statewide | 412.92 | | | 412.92 | | | - |
| Shaping NJ Healthy Communities Grant - 2019 | 10,000.00 | | | | | 10,000.00 | - |
| PAGE TOTALS | 465,004.27 | - | - | 95,370.97 | 13,418.58 | 31,662.50 | 351,389.38 |

**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 | 465,004.27 | - | - | 95,370.97 | 13,418.58 | 31,662.50 | 351,389.38 |
| Middlesex County Cultural Grant - 2021 | 824.03 | | | 814.23 | | | 9.80 |
| RWJ Police Grant - 2021 | 10,000.00 | | | | | | 10,000.00 |
| RWJ Police Grant - 2020 | 25,000.00 | | | 2,550.00 | | | 22,450.00 |
| Sustainable Jersey Grant | 10,000.00 | | | | | | 10,000.00 |
| CDBG - 2022 | | | 60,258.00 | | | | 60,258.00 |
| Safe and Secure - 2022 | | | 32,400.00 | 32,400.00 | | | - |
| Safe and Secure - 2022 SW Match | | | 195,521.00 | 195,521.00 | | | - |
| Safe and Secure - 2022 OE Match | | | 138,963.00 | 138,963.00 | | | - |
| Municipal Drug & Alcohol Alliance - Local Share 2022 | | 2,873.00 | | | | | 2,873.00 |
| Recycling Tonnage | | | 41,730.79 | | | | 41,730.79 |
| Alcohol Education and Rehabilitation 2022 | | | 473.80 | | | | 473.80 |
| Recycling Enhancement 2022 | | | 5,000.00 | | | | 5,000.00 |
| Body Armor Replacement | | 1,807.27 | | | | | 1,807.27 |
| Clean Communities 2019 | | | | 718.00 | 718.00 | | - |
| Clean Communities 2022 | | | 46,439.31 | | | | 46,439.31 |
| Middlesex County Cultural Grant - 2022 | | 10,500.00 | | 297.82 | | | 10,202.18 |
| Click it or Ticket - 2022 | | | 7,000.00 | 6,314.03 | | | 685.97 |
| National Opioid Settlement - 2022 | | | 10,342.39 | | | | 10,342.39 |
| PAGE TOTALS | 510,828.30 | 15,180.27 | 538,128.29 | 472,949.05 | 14,136.58 | 31,662.50 | 573,661.89 |

*LOCAL DISTRICT SCHOOL TAX

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

* 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 | 73,316,445.00 |
| Paid | 73,316,445.00 | 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. | 73,316,445.00 | 73,316,445.00 |

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 | 3,727.29 |
| 2022 Levy: | XXXXXXXXXX | XXXXXXXXXX |
| General County | XXXXXXXXXX | 16,466,753.01 |
| County Library | XXXXXXXXXX | |
| County Health | XXXXXXXXXX | |
| County Open Space Preservation | XXXXXXXXXX | 1,390,906.53 |
| Due County for Added and Omitted Taxes | XXXXXXXXXX | 19,571.61 |
| Paid | 17,861,386.83 | XXXXXXXXXX |
| Balance - December 31, 2022 | XXXXXXXXXX | XXXXXXXXXX |
| County Taxes | | XXXXXXXXXX |
| Due County for Added and Omitted Taxes | 19,571.61 | XXXXXXXXXX |
| | 17,880,958.44 | 17,880,958.44 |

SPECIAL DISTRICT TAXES

| | | Debit | Credit |
|---|--------------|--------------|--------------|
| Balance - January 1, 2022 | | XXXXXXXXXX | |
| 2022 Levy: (List Each Type of District Tax Separately - See Footnote) | | XXXXXXXXXX | XXXXXXXXXX |
| Fire - 1 | 2,149,000.00 | XXXXXXXXXX | XXXXXXXXXX |
| Sewer - | | XXXXXXXXXX | XXXXXXXXXX |
| Water - | | XXXXXXXXXX | XXXXXXXXXX |
| Garbage - | | XXXXXXXXXX | XXXXXXXXXX |
| | | XXXXXXXXXX | XXXXXXXXXX |
| | | XXXXXXXXXX | XXXXXXXXXX |
| | | XXXXXXXXXX | XXXXXXXXXX |
| Total 2022 Levy | | XXXXXXXXXX | 2,149,000.00 |
| Paid | | 2,149,000.00 | XXXXXXXXXX |
| Balance - December 31, 2022 | | - | XXXXXXXXXX |
| | | 2,149,000.00 | 2,149,000.00 |

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 | 3,925,000.00 | 3,925,000.00 | - |
| Surplus Anticipated with Prior Written Consent of Director of Local Government Services | | | - |
| Miscellaneous Revenue Anticipated: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Adopted Budget | 8,603,869.16 | 10,050,819.73 | 1,446,950.57 |
| Added by N.J.S.A. 40A:4-87 (List on 17a) | 211,708.66 | 211,708.66 | - |
| | | | - |
| | | | - |
| Total Miscellaneous Revenue Anticipated | 8,815,577.82 | 10,262,528.39 | 1,446,950.57 |
| Receipts from Delinquent Taxes | 200,000.00 | 353,558.42 | 153,558.42 |
| | | | |
| Amount to be Raised by Taxation: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| (a) Local Tax for Municipal Purposes | 17,627,637.20 | xxxxxxxxxx | xxxxxxxxxx |
| (b) Addition to Local District School Tax | | xxxxxxxxxx | xxxxxxxxxx |
| (c) Minimum Library Tax | 1,556,420.45 | xxxxxxxxxx | xxxxxxxxxx |
| Total Amount to be Raised by Taxation | 19,184,057.65 | 19,750,032.92 | 565,975.27 |
| | 32,124,635.47 | 34,291,119.73 | 2,166,484.26 |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | Debit | Credit |
|--|-----------------------|-----------------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) | xxxxxxxxxx | 112,742,745.42 |
| Amount to be Raised by Taxation | xxxxxxxxxx | xxxxxxxxxx |
| Local District School Tax | - | xxxxxxxxxx |
| Regional School Tax | 73,316,445.00 | xxxxxxxxxx |
| Regional High School Tax | - | xxxxxxxxxx |
| County Taxes | 17,857,659.54 | xxxxxxxxxx |
| Due County for Added and Omitted Taxes | 19,571.61 | xxxxxxxxxx |
| Special District Taxes | 2,149,000.00 | xxxxxxxxxx |
| Municipal Open Space Tax | 450,036.35 | xxxxxxxxxx |
| Municipal Arts and Culture Tax | | xxxxxxxxxx |
| Reserve for Uncollected Taxes | xxxxxxxxxx | 800,000.00 |
| Deficit in Required Collection of Current Taxes (or) | xxxxxxxxxx | - |
| Balance for Support of Municipal Budget (or) | 19,750,032.92 | 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. | 113,542,745.42 | 113,542,745.42 |

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

| | | |
|--|---------------|---------------|
| 2022 Budget As Adopted | | 31,912,926.81 |
| 2022 Budget - Added by N.J.S.A. 40A:4-87 | | 211,708.66 |
| Appropriated for 2022 (Budget Statement Item 9) | | 32,124,635.47 |
| Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9) | | |
| Total General Appropriations (Budget Statement Item 9) | | 32,124,635.47 |
| Add: Overexpenditures (see footnote) | | |
| Total Appropriations and Overexpenditures | | 32,124,635.47 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] | 28,858,261.48 | |
| Paid or Charged - Reserve for Uncollected Taxes | 800,000.00 | |
| Reserved | 2,466,373.70 | |
| Total Expenditures | | 32,124,635.18 |
| Unexpended Balances Canceled (see footnote) | | 0.29 |

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 | 1,446,950.57 |
| Delinquent Tax Collections | XXXXXXXXXX | 153,558.42 |
| | XXXXXXXXXX | |
| Required Collection of Current Taxes | XXXXXXXXXX | 565,975.27 |
| Unexpended Balances of 2022 Budget Appropriations | XXXXXXXXXX | 0.29 |
| Miscellaneous Revenue Not Anticipated | XXXXXXXXXX | 1,192,441.07 |
| 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 | 1,873,729.79 |
| Prior Years Interfunds Returned in 2022 | XXXXXXXXXX | |
| Cancelled Appropriated Grants | | 31,662.50 |
| | | |
| | | |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) | XXXXXXXXXX | XXXXXXXXXX |
| Balance - January 1, 2022 | - | XXXXXXXXXX |
| Balance - December 31, 2022 | XXXXXXXXXX | - |
| Deficit in Anticipated Revenues: | XXXXXXXXXX | XXXXXXXXXX |
| Miscellaneous Revenues Anticipated | - | XXXXXXXXXX |
| Delinquent Tax Collections | - | XXXXXXXXXX |
| | | XXXXXXXXXX |
| Required Collection on Current Taxes | - | XXXXXXXXXX |
| Interfund Advances Originating in 2022 | | XXXXXXXXXX |
| Police Extra duty advanced (returned) | | 116,059.40 |
| Library services advanced (returned) | | 4,051.52 |
| | | |
| | | |
| | | |
| | | |
| Deficit Balance - To Trial Balance (Sheet 3) | XXXXXXXXXX | - |
| Surplus Balance - To Surplus (Sheet 21) | 5,384,428.83 | XXXXXXXXXX |
| | 5,384,428.83 | 5,384,428.83 |

**SURPLUS - CURRENT FUND
YEAR 2022**

| | Debit | Credit |
|--|----------------------|----------------------|
| 1. Balance - January 1, 2022 | xxxxxxxxxx | 5,814,756.45 |
| 2. | xxxxxxxxxx | |
| 3. Excess Resulting from 2022 Operations | xxxxxxxxxx | 5,384,428.83 |
| 4. Amount Appropriated in the 2022 Budget - Cash | 3,925,000.00 | xxxxxxxxxx |
| 5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services | - | xxxxxxxxxx |
| 6. | | xxxxxxxxxx |
| 7. Balance - December 31, 2022 | 7,274,185.28 | xxxxxxxxxx |
| | 11,199,185.28 | 11,199,185.28 |

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

| | | |
|--|---|---------------------|
| | | |
| Cash | | 12,161,095.33 |
| Investments | | |
| Sub Total | | 12,161,095.33 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 4,886,910.05 |
| Cash Surplus | | 7,274,185.28 |
| 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 | | - |
| | | 7,274,185.28 |

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

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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 | 1,132.89 | XXXXXXXXXX |
| Due To State of New Jersey | XXXXXXXXXX | |
| 2. Senior Citizens Deductions Per Tax Billings | 7,000.00 | XXXXXXXXXX |
| 3. Veterans Deductions Per Tax Billings | 32,500.00 | XXXXXXXXXX |
| 4. Deductions Allowed By Tax Collector | 1,000.00 | XXXXXXXXXX |
| 5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021) | 250.00 | |
| 6. | | |
| 7. Deductions Disallowed By Tax Collector | XXXXXXXXXX | 1,250.00 |
| 8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021) | XXXXXXXXXX | |
| 9. Received in Cash from State | XXXXXXXXXX | 41,750.00 |
| 10. | | |
| 11. | | |
| 12. Balance - December 31, 2022 | XXXXXXXXXX | XXXXXXXXXX |
| Due From State of New Jersey | XXXXXXXXXX | - |
| Due To State of New Jersey | 1,117.11 | XXXXXXXXXX |
| | 43,000.00 | 43,000.00 |

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

| | | |
|----------------------|-----------|--|
| Line 2 | 7,000.00 | |
| Line 3 | 32,500.00 | |
| Line 4 | 1,000.00 | |
| Sub - Total | 40,500.00 | |
| Less: Line 7 | 1,250.00 | |
| To Item 10, Sheet 22 | 39,250.00 | |

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

| | | Debit | Credit |
|--|--------------|--------------|--------------|
| Balance - January 1, 2022 | | XXXXXXXXXX | 1,311,087.83 |
| Taxes Pending Appeals | 1,311,087.83 | 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 | |
| 2022 Budget Appropriations | | | 200,000.00 |
| Cash Paid to Appellants (Including 5% Interest from Date of Payment) | | 379,097.34 | XXXXXXXXXX |
| Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest) | | | XXXXXXXXXX |
| Balance - December 31, 2022 | | 1,131,990.49 | XXXXXXXXXX |
| Taxes Pending Appeals* | 1,131,990.49 | 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 | | 1,511,087.83 | 1,511,087.83 |

jfaasen@plainsboronj.com
Signature of Tax Collector

T-8193
License #

28-Feb-23
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | Debit | Credit |
|--|------------|------------|------------|
| 1. Balance - January 1, 2022 | | 355,549.40 | XXXXXXXXXX |
| A. Taxes | 353,558.42 | XXXXXXXXXX | XXXXXXXXXX |
| B. Tax Title Liens | 1,990.98 | 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 | | 8,480.51 | 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 | 364,029.91 |
| 8. Totals | | 364,029.91 | 364,029.91 |
| 9. Balance Brought Down | | 364,029.91 | XXXXXXXXXX |
| 10. Collected: | | XXXXXXXXXX | 353,558.42 |
| A. Taxes | 353,558.42 | XXXXXXXXXX | XXXXXXXXXX |
| B. Tax Title Liens | | XXXXXXXXXX | XXXXXXXXXX |
| 11. Interest and Costs - 2022 Tax Sale | | | XXXXXXXXXX |
| 12. 2022 Taxes Transferred to Liens | | 7,884.54 | XXXXXXXXXX |
| 13. 2022 Taxes | | 383,595.68 | XXXXXXXXXX |
| 14. Balance - December 31, 2022 | | XXXXXXXXXX | 401,951.71 |
| A. Taxes | 383,595.68 | XXXXXXXXXX | XXXXXXXXXX |
| B. Tax Title Liens | 18,356.03 | XXXXXXXXXX | XXXXXXXXXX |
| 15. Totals | | 755,510.13 | 755,510.13 |

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **97.12%**

17. Item No.14 multiplied by percentage shown above is **390,375.50** 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 | 7,600.00 | 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 | 7,600.00 |
| | 7,600.00 | 7,600.00 |

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 Report | Amount in 2022 Budget | Amount Resulting from 2022 | Balance as at Dec. 31, 2022 |
|---|--|-----------------------------|----------------------------------|-----------------------------------|
| 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> | <u>Appropriated for in Budget of Year 2022</u> |
|--------------------|----------------------|---------------------|---------------|--|
| 1. _____ | _____ | _____ | \$ _____ | _____ |
| 2. _____ | _____ | _____ | \$ _____ | _____ |
| 3. _____ | _____ | _____ | \$ _____ | _____ |
| 4. _____ | _____ | _____ | \$ _____ | _____ |

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

| Date | Purpose | Amount Authorized | Not Less Than 1/3 of Amount Authorized* | Balance Dec. 31, 2021 | REDUCED IN | | Balance Dec. 31, 2022 | |
|---------------|---------|-------------------|---|-----------------------|----------------|-----------------------------|-----------------------|---|
| | | | | | By 2022 Budget | 2022 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:4-55.1 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 | 20,845,000.00 | |
| Issued | xxxxxxxxxx | | |
| Paid | 4,699,000.00 | xxxxxxxxxx | |
| | | | |
| Outstanding - December 31, 2022 | 16,146,000.00 | xxxxxxxxxx | |
| | 20,845,000.00 | 20,845,000.00 | |
| 2023 Bond Maturities - General Capital Bonds | | | \$ 4,848,000.00 |
| 2023 Interest on Bonds* | | \$ 358,155.41 | |
| ASSESSMENT SERIAL BONDS | | | |
| Outstanding - January 1, 2022 | xxxxxxxxxx | 2,500,000.00 | |
| Issued | xxxxxxxxxx | | |
| Paid | 550,000.00 | xxxxxxxxxx | |
| | | | |
| Outstanding - December 31, 2022 | 1,950,000.00 | xxxxxxxxxx | |
| | 2,500,000.00 | 2,500,000.00 | |
| 2023 Bond Maturities - Assessment Bonds | | | \$ 550,000.00 |
| 2023 Interest on Bonds* | | \$ 62,812.50 | |
| Total "Interest on Bonds - Debt Service" (*Items) | | | \$ 420,967.91 |

LIST OF BONDS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF LOANS ISSUED DURING 2022

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

| | Debit | Credit | 2023 Debt Service |
|---|------------|------------|-------------------|
| Outstanding - January 1, 2022 | XXXXXXXXXX | | |
| Paid | | XXXXXXXXXX | |
| | | | |
| Outstanding - December 31, 2022 | - | XXXXXXXXXX | |
| | - | - | |
| 2023 Bond Maturities - Term Bonds | | \$ | |
| 2023 Interest on Bonds | | \$ | |
| TYPE I SCHOOL SERIAL BONDS | | | |
| Outstanding - January 1, 2022 | XXXXXXXXXX | | |
| Issued | XXXXXXXXXX | | |
| Paid | | XXXXXXXXXX | |
| | | | |
| Outstanding - December 31, 2022 | - | XXXXXXXXXX | |
| | - | - | |
| 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 |
|---------|----------------------|----------------------|------------------|------------------|
| | | | | |
| | | | | |
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| Total | - | - | | |

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue* | Amount of Note Outstanding Dec. 31, 2022 | Date of Maturity | Rate of Interest | 2023 Budget Requirements | | Interest Computed to (Insert Date) |
|---------------------------|------------------------|-------------------------|--|------------------|------------------|--------------------------|-------------------|------------------------------------|
| | | | | | | For Principal | For Interest** | |
| PREVIOUS PAGE TOTALS | 15,600,000.00 | | 14,340,000.00 | | | - | 513,777.50 | |
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| | | | | | | | | |
| PAGE TOTALS | 15,600,000.00 | | 14,340,000.00 | | | - | 513,777.50 | |

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.

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

(Do not crowd - add additional sheets)

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 | 15,600,000.00 | | 14,340,000.00 | | | - | 513,777.50 | |
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| | | | | | | | | |
| PAGE TOTALS | 15,600,000.00 | | 14,340,000.00 | | | - | 513,777.50 | |

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.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

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 |
|------------------------------------|---------------------|------------------------------|------------------------------------|----------------------------|
| 22-06 Various Capital Improvements | 5,593,400.00 | 4,062,675.00 | 213,825.00 | 1,316,900.00 |
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| | | | | |
| Total | 5,593,400.00 | 4,062,675.00 | 213,825.00 | 1,316,900.00 |

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 | 856,717.35 |
| Premium on Sale of Bonds | xxxxxxxxx | 121,080.25 |
| Funded Improvement Authorizations Canceled | xxxxxxxxx | |
| | | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxx |
| Appropriated to 2022 Budget Revenue | 234,000.00 | xxxxxxxxx |
| Balance - December 31, 2022 | 743,797.60 | xxxxxxxxx |
| | 977,797.60 | 977,797.60 |

