

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022
(UNAUDITED)

POPULATION LAST CENSUS 12,748
NET VALUATION TAXABLE 2022 2,917,123,943
MUNICODE 0242

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 OAKLAND, County of BERGEN

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 David Young
Title CFO/Treasurer

(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, David Young, am the Chief Financial
Officer, License # N-1783, of the BOROUGH of
OAKLAND, County of BERGEN 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 David Young
Title CFO / Treasurer
Address 1 Municipal Plaza
Phone Number 201-337-8111
Fax Number 201-337-1520

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 **OAKLAND** 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:

Certified by me

this day , 2023

NO ENTRY

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:

BOROUGH OF OAKLAND

Chief Financial Officer:

David Young

Signature:

David Young

Certificate #:

N-1783

Date:

2/6/2023

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:

BOROUGH OF OAKLAND

Chief Financial Officer:

Signature:

Certificate #:

Date:

22-6002171

Fed I.D. #

BOROUGH OF OAKLAND

Municipality

BERGEN

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>176,656.50</u>	\$ <u>115,361.48</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.

David Young

Signature of Chief Financial Officer

2/6/2023

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 OAKLAND, County of BERGEN 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 \$ 3,027,548,143.00

Scott Holzhauer
SIGNATURE OF TAX ASSESSOR
BOROUGH OF OAKLAND
MUNICIPALITY
BERGEN
COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		8,055,137.69	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		6,019.90	-
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	(614.98)		
CURRENT	11,103.98		
SUBTOTAL		10,489.00	
TAX TITLE LIENS RECEIVABLE		198,299.41	
PROPERTY ACQUIRED FOR TAXES		1,145,560.45	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		14,616.34	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		160,000.00	
DEFICIT		-	
Page Totals:		9,590,122.79	-

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	9,590,122.79	-
APPROPRIATION RESERVES		1,051,266.56
ENCUMBRANCES PAYABLE		833,608.41
ACCOUNTS PAYABLE		24.05
TAX OVERPAYMENTS		76,939.39
PREPAID TAXES		603,007.86
DUE TO STATE:		
MARRIAGE LICENCE		273.00
DCA TRAINING FEES		6,772.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		2,473.63
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		344,690.80
RESERVE FOR MUNICIPAL RELIEF FUND		68,447.82
PAGE TOTAL	9,590,122.79	2,987,503.52

(Do not crowd - add additional sheets)

Sheet 3a

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	9,590,122.79	2,987,503.52
SUBTOTAL	9,590,122.79	2,987,503.52
RESERVE FOR RECEIVABLES		1,368,965.20
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		5,233,654.07
TOTALS	9,590,122.79	9,590,122.79

(Do not crowd - add additional sheets)

Sheet 3a.1

**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	859,608.86	
GRANTS RECEIVABLE	1,010,778.72	
DUE FROM/TO CURRENT FUND		
DUE FROM/TO HEALTH BENEFITS		1,000,000.00
ENCUMBRANCES PAYABLE		140,034.71
APPROPRIATED RESERVES		698,547.93
UNAPPROPRIATED RESERVES		31,804.94
TOTALS	1,870,387.58	1,870,387.58

(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	27,214.47	
DUE TO -		
DUE TO STATE OF NJ		30.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		27,184.47
FUND TOTALS	27,214.47	27,214.47
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	704,385.33	
RESERVE FOR:		704,385.33
FUND TOTALS	704,385.33	704,385.33
LOSAP TRUST FUND		
CASH	2,021,166.14	
RESERVE FOR:		2,021,166.14
FUND TOTALS	2,021,166.14	2,021,166.14

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
RESERVE FOR:		
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	7,633,822.30	
RESERVE FOR:		
Ticket Refun 4302468940		-
PLANNING ESCROW 4308909584		218,195.40
OTHER TRUST 70100942		957,624.57
CLAIMS 4308904948		-
NET PAYROLL 70101159		5,000.00
PAYROLL AGENECY 70101167		197,196.73
UNEMPLOYMENT TRUST 70101175		153,109.78
OTHER TRUST FUNDS PAGE TOTAL	7,633,822.30	1,531,126.48

(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	7,633,822.30	1,531,126.48
OTHER TRUST FUNDS (continued)		
RESERVE FOR:		
CLERK PETTY CASH		-
DPW PETTY CASH		-
POLICE PETTY CASH		-
SENIOR CENTER PETTY CASH		-
BD of ADJUSTMENT ESCROW 4308909592		111,873.76
COAH 4241523251		771,621.51
LIEN REDEMPTION 70101434		2,036,588.68
FLEX SPENDING 4264956158		41,653.14
ACCUMULATED ABSENCE TRUST 4308909609		259,417.56
HEALTH BENEFITS 4241524457		4,877,899.84
BOROUGH ESCROW		3,641.33
DUE TO/FROM:		
HEALTH BENEFITS FROM GRANT	1,000,000.00	
HEALTH BENEFITS FROM SEWER CAPITAL	1,000,000.00	
TOTALS	9,633,822.30	9,633,822.30

(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)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2021 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2022</u>
Ticket Refun 4302468940	105.00	49,973.00	50,078.00	-
PLANNING ESCROW 4308909584	219,882.06	79,817.45	81,504.11	218,195.40
NET PAYROLL 70101159	5,000.00	10,011,650.95	10,011,650.95	5,000.00
PAYROLL AGENECY 70101167	51,520.42	4,354,124.77	4,208,448.46	197,196.73
UNEMPLOYMENT TRUST 70101175	149,596.40	13,550.75	10,037.37	153,109.78
CLERK PETTY CASH				-
DPW PETTY CASH				-
POLICE PETTY CASH				-
SENIOR CENTER PETTY CASH				-
BD of ADJUSTMENT ESCROW 43089	100,350.20	52,929.65	41,406.09	111,873.76
COAH 4241523251	745,113.15	38,371.42	11,863.06	771,621.51
LIEN REDEMPTION 70101434	1,167,152.02	2,270,531.92	1,401,095.26	2,036,588.68
FLEX SPENDING 4264956158	40,052.90	11,873.60	10,273.36	41,653.14
ACCUMULATED ABSENCE TRUST 43	300,130.38	175,657.77	216,370.59	259,417.56
HEALTH BENEFITS 4241524457	4,987,869.97	171,443.40	281,413.53	4,877,899.84
BOROUGH ESCROW		4,302.83	661.50	3,641.33
				-
				-
OTHER TRUST 70100942	101,547.39	25,894.25	127,441.64	-
SOIL MOVEMENT	30,255.16	3,469.50	-	33,724.66
PERFORMANCE BONDS	220,433.46	20,064.00	7,229.40	233,268.06
BORO ESCROW	-	106,449.46	48,582.02	57,867.44
DONATIONS	-	29,845.31	-	29,845.31
BOARD OF HEALTH	-	2,520.39	-	2,520.39
PUBLIC EVENTS	112,593.29	43,578.01	40,008.88	116,162.42
COMMUNICATIONS	10,085.33	11,325.00	17,641.53	3,768.80
RECYCLING	6,528.52	1,735.00	4,025.00	4,238.52
MUNICIPAL ALLIANCE	29,202.59	9,273.73	8,940.06	29,536.26
RECREATION	107,739.72	46,971.00	15,131.90	139,578.82
COURT POAA	745.00	112.00	600.00	257.00
PUBLIC DEFENDER	3,230.64	50.00	-	3,280.64
SNOW REMOVAL	240,031.91	65,211.20	16,625.44	288,617.67
OFF DUTY POLICE	52,662.08	-	52,622.08	40.00
JR POLICE ACADEMY	10,345.25	12,250.00	9,868.95	12,726.30
OPD ACTIVE SHOOTER	47.28	7,512.16	5,367.16	2,192.28
				-
				-
				-
PAGE TOTAL	\$ 8,692,220.12	\$ 17,620,488.52	\$ 16,678,886.34	\$ 9,633,822.30

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:	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

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	4,547,698.98	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	4,547,698.98
CASH	9,719,106.61	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	3,880,335.32	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED	4,547,698.76	
	21,895,000.00	
DUE TO -		
PAGE TOTALS	44,589,839.67	4,547,698.98

(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	44,589,839.67	4,547,698.98
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		21,895,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR DEBT SERVICE		1,381,046.52
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		10,152,701.45
UNFUNDED		3,518,653.45
ENCUMBRANCES PAYABLE		2,613,178.29
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		460,168.05
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		21,392.93
	44,589,839.67	44,589,839.67

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	50,732.22	9,144,692.80	1,140,287.33	8,055,137.69
Grant Fund	9,501.10	857,560.89	7,453.13	859,608.86
Trust - Animal Control	-	27,423.55	209.08	27,214.47
Trust - Assessment				-
Trust - Municipal Open Space	-	716,385.33	12,000.00	704,385.33
Trust - LOSAP		2,021,166.14		2,021,166.14
Trust - CDBG	-	-	-	-
Trust - Other	51,786.78	7,787,348.80	205,313.28	7,633,822.30
Trust - Arts and Culture				-
General Capital	-	9,779,627.71	60,521.10	9,719,106.61
				-
UTILITIES:				
Water Operations	28,135.34	1,865,392.55	38,356.62	1,855,171.27
Water Capital	-	2,235,154.43	18,717.84	2,216,436.59
Sewer Operations	22,805.46	579,911.33	17,759.46	584,957.33
Sewer Capital	-	1,122,267.52	678,779.25	443,488.27
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	162,960.90	36,136,931.05	2,179,397.09	34,120,494.86

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: _____

Title:

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK	
CURRENT 70100918	9,144,692.80
Ticket Refun 4302468940	-
GRANT FUND 4250698847	857,560.89
GENERAL CAPITAL 4241978505	9,779,627.71
WATER OPERATING 70100934	1,865,392.55
WATER CAPITAL 70100969	2,235,154.43
SEWER OPERATING 70100926	579,911.33
SEWER CAPITAL 4250698855	1,122,267.52
PLANNING ESCROW 4308909584	235,810.91
ANIMAL CONTROL 70101000	27,423.55
OTHER TRUST 70100942	938,762.13
CLAIMS 4308904948	0.30
NET PAYROLL 70101159	9,563.97
PAYROLL AGENECY 70101167	217,992.63
MUNICIPAL OPEN SPACE 4241522112	716,385.33
UNEMPLOYMENT TRUST 70101175	153,109.78
HEALTH BENEFITS 4241524457	2,884,216.06
CLERK PETTY CASH	0.20
DPW PETTY CASH	0.17
POLICE PETTY CASH	0.09
SENIOR CENTER PETTY CASH	0.20
BD of ADJUSTMENT ESCROW 4308909592	129,214.87
COAH 4241523251	773,030.11
LIEN REDEMPTION 70101434	2,144,115.94
FLEX SPENDING 4264956158	41,697.14
ACCUMULATED ABSENCE TRUST 4308909609	259,692.97
COMMUNITY DEVELOPMENT	-
LOSAP	2,021,166.14
BOROUGH ESCROW	141.33
PAGE TOTAL	36,136,931.05

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

Sheet 10

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
2019 ROOTS FOR RIVERS	2,755.18					2,755.18
2020 Roots for Rivers	2,177.30				177.30	2,000.00
BCUA 19 Recycle /	3,000.00					3,000.00
BMED - EMPLOYEE WELLNESS	11,795.98	10,000.00	4,780.04		7,015.94	10,000.00
BMED - WELLNESS 2020	5,798.00		-		5,798.00	-
Body Armor Grant -	4,577.00	1,480.45	1,480.45			4,577.00
Body Armor Grant -	3,092.00	455.00	455.00			3,092.00
Brotherton /Bergen Cnty Tennis Court	33,500.00					33,500.00
CDBG Grndvw/Mntvw Water main	75,000.00					75,000.00
CLEAN COMM	-	27,658.58	27,658.58			-
CLEAN COMM MINI	-	600.00	300.00			300.00
Comm Dev Block Grant Sr Cntr	119,316.00					119,316.00
Community Forestry	21,787.50					21,787.50
Great Oak Park Band Shell	40,200.00					40,200.00
HIGHLANDS PLAN CONF GRANT	174,668.00					174,668.00
Highlands Plan Conformance Grant	4,824.00					4,824.00
Police Body Worn Cameras	52,988.00					52,988.00
Municipal Alliance - County	11,499.24	4,507.18	4,346.18		161.00	11,499.24
Municipal Alliance - Local	-	1,126.80	1,126.80			-
PAGE TOTALS	566,978.20	45,828.01	40,147.05	-	13,152.24	559,506.92

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	566,978.20	45,828.01	40,147.05	-	13,152.24	559,506.92
Ramapo Valley Park Grant	40,000.00					40,000.00
Recycle Tonnage	-	25,038.06	25,038.06			-
Roosevelt Riverfront Bergen Cnty	79,534.00					79,534.00
SAGE - DWI	6,000.00		781.60		5,218.40	-
Senior Cntr Upgrade	42,191.00					42,191.00
SRTS Design	70,201.98					70,201.98
SUSTAINABLE JERSEY GARDEN	7,245.32					7,245.32
SUSTAINABLE JERSEY GRANT	4,000.00					4,000.00
Van Allen	19,503.00					19,503.00
CDBG - CV3 Senior Cntr Chairs		11,000.00				11,000.00
FEMA Disaster Assist Allerman Brook		104,282.06	104,282.06			-
Fire Assitance - Wild Life Equip		5,000.00	5,000.00			-
GRANT - Library HVAC		76,000.00	76,000.00			-
GRANT - OPD Bicycle		5,000.00	5,000.00			-
Great Oak Park Band Shell		40,000.00				40,000.00
National Opiod		11,098.83	11,089.83			9.00
NRCS Allerman Brook Removal		137,587.50				137,587.50
						-
PAGE TOTALS	835,653.50	460,834.46	267,338.60	-	18,370.64	1,010,778.72

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	835,653.50	460,834.46	267,338.60	-	18,370.64	1,010,778.72
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						-
						-
						-
						-
						-
TOTALS	835,653.50	460,834.46	267,338.60	-	18,370.64	1,010,778.72

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				
Office Emerg Mgmt	8,007.80			-			8,007.80
Recycling Tonnage	12,791.07	25,038.06		9,493.11	10,118.38		38,454.40
CLEAN COMM GRANT	35,680.05	27,658.58		23,193.31	11,075.20		51,220.52
CLEAN COMMUNITIES mini	220.74	300.00	300.00	106.05		-	714.69
Body Armor Grant -Fed	20.73	-	455.00	-			475.73
Body Armor Grant - State	2,218.72	1,480.45		1,005.20			2,693.97
Drunk Driving Enforcement Fund	8,732.42			2,316.11			6,416.31
Alcohol Education Rehab Grant	1,249.02			-			1,249.02
Municipal Alliance - County	24,988.44	4,507.18		5,824.06		161.00	23,510.56
Municipal Alliance - local	208.21	1,126.80		127.83			1,207.18
Comm Dev Block Grant	7,316.00			-			7,316.00
BMED - EMPLOYEE WELLNESS	5,466.01	10,000.00		3,636.70	1,834.00	7,015.94	6,647.37
Audubon Society	3.41			3.41			-
2019 ROOTS FOR RIVERS	177.30					177.30	-
Highlands Plan Conformance Grant	90,135.91			11,146.42	11,146.42		90,135.91
BMED - EMPLOYEE WELLNESS 2020	7,347.93			1,549.93		5,798.00	-
RADON AWARENESS	2,000.00						2,000.00
SUSTAINABLE JERSEY COMM GARDEN	605.99			575.14			30.85
Police Body Worn Cameras	12,228.00			43,902.00	40,760.00		9,086.00
PAGE TOTALS	219,397.75	70,111.07	755.00	102,879.27	74,934.00	13,152.24	249,166.31

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	219,397.75	70,111.07	755.00	102,879.27	74,934.00	13,152.24	249,166.31
SRTS Design	-			70,201.98	70,201.98		-
Roosevelt Riverfront Bergen Cnty	79,534.00			-			79,534.00
Brotherton /Bergen Cnty Tennis Court	63,500.00			-			63,500.00
Great Oak Park Band Shell	40,200.00			40,200.00			-
CDBG Grndvw/Mntvw Water main	-			75,000.00	75,000.00		-
Community Forestry	21,787.50			21,787.50	-		-
Senior Cntr Upgrade	42,191.00			42,190.62	-		0.38
SAGE - DWI	5,219.00					5,218.40	0.60
Ramapo Valley Park Grant	28,741.25			-			28,741.25
BERGEN CO HIST PRES	352.00			-			352.00
NJMVC - Police Fees	24,285.00			-			24,285.00
GRANT - OPD Bicycle		5,000.00		5,000.00			-
GRANT - Library HVAC		76,000.00		76,000.00			-
Fire Assitance - Wild Life Equip			5,000.00	5,000.00			-
Great Oak Park Band Shell			40,000.00	40,000.00			-
NRCS Allerman Brook Removal			137,587.50	-			137,587.50
FEMA Disaster Assist Allerman Brook			104,282.06	-			104,282.06
CDBG - CV3 Senior Cntr Chairs			11,000.00	11,000.00			-
PAGE TOTALS	525,207.50	151,111.07	298,624.56	489,259.37	220,135.98	18,370.64	687,449.10

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	525,207.50	151,111.07	298,624.56	489,259.37	220,135.98	18,370.64	687,449.10
National Opiod			11,098.83				11,098.83
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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							-
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PAGE TOTALS	525,207.50	151,111.07	309,723.39	489,259.37	220,135.98	18,370.64	698,547.93

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	525,207.50	151,111.07	309,723.39	489,259.37	220,135.98	18,370.64	698,547.93
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TOTALS	525,207.50	151,111.07	309,723.39	489,259.37	220,135.98	18,370.64	698,547.93

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 COMM GRANT	27,658.58	27,658.58		28,126.19		28,126.19
ARPA # 1	676,472.87			-	(676,472.87)	-
ARPA # 2	-	-		676,472.87	(676,472.87)	-
Bergen 200 Club OPD Bicycle Grant	5,000.00	5,000.00				-
Body Armor	1,480.45	1,480.45		1,950.37		1,950.37
Recycling Tonage	-		25,038.06	25,038.06		-
Federal Rcvbl	-			1,728.38		1,728.38
National Opiod	-		6,888.73	6,888.73		-
Library HVAC	-		76,000.00	76,000.00		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	710,611.90	34,139.03	107,926.79	816,204.60	(1,352,945.74)	31,804.94

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	
School Tax Deferred		
(Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxxx	
Levy Calendar Year 2022	xxxxxxxxxxx	31,706,066.00
Paid	31,706,066.00	xxxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	-	xxxxxxxxxxx
School Tax Deferred		
(Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	31,706,066.00	31,706,066.00

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	13,091,514.00
Paid	13,091,514.00	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.	13,091,514.00	13,091,514.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	7,801.79
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	6,588,258.33
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	272,131.86
Due County for Added and Omitted Taxes	XXXXXXXXXX	2,473.63
Paid	6,868,191.98	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	2,473.63	XXXXXXXXXX
	6,870,665.61	6,870,665.61

SPECIAL DISTRICT TAXES

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

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	1,870,000.00	1,870,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	3,901,221.27	4,694,189.29	792,968.02
Added by N.J.S.A. 40A:4-87 (List on 17a)	309,723.39	309,723.39	-
			-
			-
Total Miscellaneous Revenue Anticipated	4,210,944.66	5,003,912.68	792,968.02
Receipts from Delinquent Taxes	10,000.00	126,998.62	116,998.62
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	15,720,530.73	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	920,718.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	16,641,248.73	16,989,363.87	348,115.14
	22,732,193.39	23,990,275.17	1,258,081.78

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	68,474,451.80
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	31,706,066.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	13,091,514.00	xxxxxxxxxx
County Taxes	6,860,390.19	xxxxxxxxxx
Due County for Added and Omitted Taxes	2,473.63	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	289,644.11	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	465,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	16,989,363.87	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.	68,939,451.80	68,939,451.80

(Continued)

Source	Budget	Realized	Excess or Deficit
CLEAN COMMUNITIES mini	300.00	300.00	-
Fire Assitance - Wild Life Equip	5,000.00	5,000.00	-
Great Oak Park Band Shell	40,000.00	40,000.00	-
NRCS Allerman Brook Removal	137,587.50	137,587.50	-
FEMA Disaster Assist Allerman Brook	104,282.06	104,282.06	-
CDBG - CV3 Senior Cntr Chairs	11,000.00	11,000.00	-
National Opiod	11,098.83	11,098.83	-
Body Armor Grant	455.00	455.00	-
		-	-
		-	-
		-	-
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PAGE TOTALS	309,723.39	309,723.39	-

CFO Signature: _____

(Continued)

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	309,723.39	309,723.39	-
		-	-
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TOTALS	309,723.39	309,723.39	-

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: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		22,422,470.00
2022 Budget - Added by N.J.S.A. 40A:4-87		309,723.39
Appropriated for 2022 (Budget Statement Item 9)		22,732,193.39
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		22,732,193.39
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		22,732,193.39
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	21,215,926.83	
Paid or Charged - Reserve for Uncollected Taxes	465,000.00	
Reserved	1,051,266.56	
Total Expenditures		22,732,193.39
Unexpended Balances Canceled (see footnote)		-

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

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

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

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	792,968.02
Delinquent Tax Collections	xxxxxxxxxx	116,998.62
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	348,115.14
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	71,443.08
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	1,101,750.89
Prior Years Interfunds Returned in 2022	xxxxxxxxxx	
Results of Ops - refunds, py payments, voids, etc		16,292.76
2013/2014 premium not transferred to LRT	8,416.05	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2022	-	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	2,439,152.46	xxxxxxxxxx
	2,447,568.51	2,447,568.51

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
FINES	3,505.00
ABANDONED PROPERTY	5,004.00
COPIES	119.51
DUP FEES	756.00
ELECTIONS	320.00
HOTEL FEES	935.46
PAYMENT WINDOW MISC	25,222.36
RETURNED CHECK FEES	126.00
REFUNDS	8,815.61
SEARCH FEES	215.00
STATE REIM BURESEMENTS RCVD	23,059.54
OTHER	3,364.60
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	71,443.08

SURPLUS - CURRENT FUND
YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	4,664,501.61
2.	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	2,439,152.46
4. Amount Appropriated in the 2022 Budget - Cash	1,870,000.00	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	5,233,654.07	xxxxxxxxxx
	7,103,654.07	7,103,654.07

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

Cash	8,055,137.69
Investments	
Sub Total	8,055,137.69
Deduct Cash Liabilities Marked with "C" on Trial Balance	2,987,503.52
Cash Surplus	5,067,634.17
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	6,019.90
Deferred Charges #	
Cash Deficit #	
Total Other Assets	6,019.90
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	5,073,654.07

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.S.A. 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)	\$	68,588,758.18
	\$	
2. Amount of Levy - Special District Taxes	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	24,651.94
5a. Subtotal 2022 Levy	\$	68,613,410.12
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2022 Tax Levy	\$	68,613,410.12
6. Transferred to Tax Title Liens	\$	
7. Transferred to Foreclosed Property	\$	
8. Remitted, Abated or Canceled	\$	127,854.34
9. Discount Allowed	\$	
10. Collected in Cash: In 2021	\$	594,707.18
In 2022*	\$	67,280,174.22
Homestead Benefit Credit	\$	536,820.40
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$	62,750.00
Total To Line 14	\$	68,474,451.80
11. Total Credits	\$	68,602,306.14
12. Amount Outstanding December 31, 2022	\$	11,103.98
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is		99.79%

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	\$ 68,474,451.80
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 68,474,451.80

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)	\$ 68,474,451.80
LESS: Proceeds from Accelerated Tax Sale	347,308.09
Net Cash Collected	\$ 68,127,143.71
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 68,613,410.12
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.29%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 68,474,451.80
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 68,474,451.80
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 68,613,410.12
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.80%

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	8,993.60	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	6,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	62,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	5,750.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	65,723.70
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	6,019.90
Due To State of New Jersey	-	XXXXXXXXXX
	77,493.60	77,493.60

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

Line 2	6,500.00
Line 3	62,000.00
Line 4	-
Sub - Total	68,500.00
Less: Line 7	5,750.00
To Item 10, Sheet 22	62,750.00

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	337,708.93
Taxes Pending Appeals	337,708.93	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 Appropriation			80,000.00
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
2022 Tax Refunds		73,018.13	
Balance - December 31, 2022		344,690.80	xxxxxxxxxx
Taxes Pending Appeals*	344,690.80	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		417,708.93	417,708.93

Debra Benigno
Signature of Tax Collector

t-8432
License #

1/20/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		324,683.05	XXXXXXXXXX
A. Taxes	16,421.65	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	308,261.40	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	324,683.05
8. Totals		324,683.05	324,683.05
9. Balance Brought Down		324,683.05	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	126,998.62
A. Taxes	17,036.63	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	109,961.99	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens			XXXXXXXXXX
13. 2022 Taxes		11,103.98	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	208,788.41
A. Taxes	10,489.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	198,299.41	XXXXXXXXXX	XXXXXXXXXX
15. Totals		335,787.03	335,787.03

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 39.11%

17. Item No.14 multiplied by percentage shown above is 81,657.15 and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	1,145,560.45	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	1,145,560.45
	1,145,560.45	1,145,560.45

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*	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
Emergency Authorization - Schools	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
Overexpenditure of Appropriations	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ <div>-</div>
TOTAL DEFERRED CHARGES	\$ <div>-</div>	\$ <div>-</div>	\$ <div>-</div>	\$ <div>-</div>

*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.	<div></div>	<div></div>	\$ <div></div>
2.	<div></div>	<div></div>	\$ <div></div>
3.	<div></div>	<div></div>	\$ <div></div>
4.	<div></div>	<div></div>	\$ <div></div>
5.	<div></div>	<div></div>	\$ <div></div>

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.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>
2.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>
3.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>
4.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>

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

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

Date	Purpose		Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
						By 2022 Budget	Canceled By Resolution	
5/26/2021	5 YEAR REVALUATION		200,000.00	40,000.00	200,000.00	40,000.00		160,000.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
		Totals	200,000.00	40,000.00	200,000.00	40,000.00	-	160,000.00

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

David Young

Chief Financial Officer

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

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

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

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

Chief Financial Officer

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	23,670,000.00	
Issued	xxxxxxxx		
Paid	1,775,000.00	xxxxxxxx	
Outstanding - December 31, 2022	21,895,000.00	xxxxxxxx	
	23,670,000.00	23,670,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 1,790,000.00
2023 Interest on Bonds*		\$ 443,545.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 443,545.00

LIST OF BONDS ISSUED DURING 2022

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

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

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

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

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

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

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

written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet
33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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

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

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

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

written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Sheet 34

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	-	-	-

Sheet 34a

(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
09-607 Acquisition of Real Property	46,836.44			(3,720.00)	8,905.00		34,211.44	
13-690 Recreation Improvements	162,976.03			67,159.78	66,589.25		163,546.56	
14-704 Various Public Improvements	417,183.75			64,094.10	64,094.10	5,346.00	411,837.75	
14-705 Flood Acquisitions								
15-718 Various Improvements	-	260,338.44		29,678.50	30,432.50		-	259,584.44
16-741 Various Improvements	1,507.55				1,507.55		(0.00)	
16-742 Various Improvements	89,768.55			3,915.00	9,556.72		84,126.83	
16-743 Various Improvements	378,745.86	333,661.54		96,354.97	99,835.08		375,265.75	333,661.54
17-749 Improvements to Public Library	11,149.00			5,364.31	5,364.31		11,149.00	
17-760 Various Capital Funded Imprv/Acq	35,443.56						35,443.56	
17-761 Various Capital Improvements	279,108.30	150,000.00		488,642.69	208,260.45		559,490.54	150,000.00
18-770 Various Capital Funded Imprv/Acq	48,224.47			1,811.99	1,811.99		48,224.47	
18-771 Various Capital Improvements	747,267.00	569,335.00		166,668.39	169,200.39		744,735.00	569,335.00
19-786 Various Capital Funded Imprv / Acq	17,844.11			1,199.33	4,738.05	9,098.20	5,207.19	
19-787 Various Capital Improvements	239,361.24			315,518.62	454,518.62		100,361.24	
20-809 Various Capital Funded Imprv / Acq	165,751.98			54,658.78	86,538.97	12,478.80	121,392.99	
20-810 Various Capital Improvements	3,119,025.96	687,364.00		513,642.39	601,518.68		3,031,149.67	687,364.00
21-829 Patriot Br Supplemental	52,525.57	1,047,000.00					-	1,099,525.57
21-831 Various Capital Funded Imprv / Acq	413,875.93			191,906.52	367,814.45	190.62	237,777.38	
Page Total	6,226,595.30	3,047,698.98	-	1,996,895.37	2,180,686.11	27,113.62	5,963,919.37	3,099,470.55

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	6,226,595.30	3,047,698.98	-	1,996,895.37	2,180,686.11	27,113.62	5,963,919.37	3,099,470.55
21-855 Various Capital Improvements	119,182.90	1,500,000.00			1,200,000.00		-	419,182.90
21-856 Fire Apparatus	1,200,000.00	-			1,198,522.00	1,478.00	-	-
22-882 Various Capital Funded Imprv / Acq			333,000.00		267,276.41		65,723.59	
22-885 Various Capital Funded Imprv / Acq			4,765,250.00		640,724.75	1,466.76	4,123,058.49	
PAGE TOTALS	7,545,778.20	4,547,698.98	5,098,250.00	1,996,895.37	5,487,209.27	30,058.38	10,152,701.45	3,518,653.45

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	7,545,778.20	4,547,698.98	5,098,250.00	1,996,895.37	5,487,209.27	30,058.38	10,152,701.45	3,518,653.45
PAGE TOTALS	7,545,778.20	4,547,698.98	5,098,250.00	1,996,895.37	5,487,209.27	30,058.38	10,152,701.45	3,518,653.45

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	7,545,778.20	4,547,698.98	5,098,250.00	1,996,895.37	5,487,209.27	30,058.38	10,152,701.45	3,518,653.45
GRAND TOTALS	7,545,778.20	4,547,698.98	5,098,250.00	1,996,895.37	5,487,209.27	30,058.38	10,152,701.45	3,518,653.45

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	529,851.79
Received from 2022 Budget Appropriation*	xxxxxxxxx	1,142,370.00
RETURN UNUSED PRELIMINARY PLAN EXP	xxxxxxxxx	9,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	30,058.38
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
REVERSE IA FUNDED CANCELLED TO CIF	20,959.12	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	1,230,153.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	460,168.05	xxxxxxxxx
	1,711,280.17	1,711,280.17

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Received from 2022 Budget Appropriation*	XXXXXXXXXX	
Received from 2022 Emergency Appropriation*	XXXXXXXXXX	
		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
22-882 Various Capital Funded Imprv /	333,000.00	-	333,000.00	
22-885 Various Capital Funded Imprv / Acq	4,765,250.00	-	1,630,153.00	3,135,097.00
Total	5,098,250.00	-	1,963,153.00	3,135,097.00

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	754,392.93
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations	733,000.00	xxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxx
Balance - December 31, 2022	21,392.93	xxxxxxxxx
	754,392.93	754,392.93

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

\$ 68,613,410.12
2. Amount of Item 1 Collected in 2022 (*)

\$ 68,474,451.80
3. Seventy (70) percent of Item 1

\$ 48,029,387.08

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

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

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

C.

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

Answer YES or NO NO

D.

1. Cash Deficit 2021

\$
2. 4% of 2021 Tax Levy for all purposes:

Levy --

\$ 66,714,243.35

=

\$ 2,668,569.73
3. Cash Deficit 2022

\$
4. 4% of 2022 Tax Levy for all purposes:

Levy --

\$ 68,588,758.18

=

\$ 2,743,550.33

E.

	Unpaid	2021	2022	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$	7,366.54	\$ 2,473.63	\$ 9,840.17
3. Amounts due Special Districts	\$		\$ -	\$ -
4. Amount due School Districts for School Tax	\$		\$ -	\$ -

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 - OAKLAND WATER 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	1,855,171.27	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	336,161.58	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		117,932.06
Encumbrances Payable		114,856.11
Accrued Interest on Bonds and Notes		2,376.40
Due to -		
PPY ACCOUNTS PAYABLE		40,797.97
Subtotal - Cash Liabilities		275,962.54 "C"
Reserve for Consumer Accounts and Lien Receivable		336,161.58
RESERVE FOR RATE STABILIZATION		210,000.00
Fund Balance		1,369,208.73
Total	2,191,332.85	2,191,332.85

(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 - OAKLAND WATER 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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	2,216,436.59	
GRANT RECEIVABLES	113,000.00	
DUE FROM CURRENT FUND	-	
FIXED CAPITAL:		
COMPLETED	13,878,458.00	
AUTHORIZED AND UNCOMPLETED	2,495,000.00	
PAGE TOTALS	18,702,894.59	-

(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 - OAKLAND WATER 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	18,702,894.59	-
BONDS PAYABLE		945,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		990,279.37
UNFUNDED		-
CONTRACTS PAYABLE		580,969.23
ENCUMBRANCES		
DUE TO OAKLAND WATER OPERATING		
RESERVE FOR AMORTIZATION		12,933,458.00
RESERVE FOR DEFERRED AMORTIZATION		2,495,000.00
RESERVE FOR DEBT SERVICE		5,000.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		703,187.99
CAPITAL FUND BALANCE		50,000.00
TOTALS	18,702,894.59	18,702,894.59

(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 OAKLAND WATER 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF OAKLAND WATER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	556,602.72	556,602.72	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
RENTS	2,050,000.00	2,280,622.29	230,622.29
MISC	5,000.00	47,133.42	42,133.42
RSRV FOR RATE STABILIZATION	150,000.00	150,000.00	-
			-
			-
Reserve for Debt Service	164,230.19	164,230.19	-
Capital Fund Balance	64,158.09	64,158.09	
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
Subtotal	2,989,991.00	3,262,746.71	272,755.71
Deficit (General Budget) **			-
	2,989,991.00	3,262,746.71	272,755.71

** 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		2,989,991.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,989,991.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,989,991.00
Deduct Expenditures:		
Paid or Charged	2,872,058.94	
Reserved	117,932.06	
Surplus (General Budget)**		
Total Expenditures		2,989,991.00
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

OAKLAND WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Oakland Water 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)")	3,262,746.71	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		3,262,746.71
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	2,872,058.94	
Reserved	117,932.06	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,989,991.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,989,991.00
Excess		272,755.71
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	272,755.71	
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 Oakland Water Utility for 2021

2021 Appropriation Reserves Canceled in 2022	232,678.89	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		232,678.89

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

RESULTS OF 2022 OPERATIONS - OAKLAND WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	272,755.71
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	232,678.89
Balance of operations; ppy checks, accrued int balance		20.28
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	505,454.88	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	505,454.88	505,454.88

OPERATING SURPLUS - OAKLAND WATER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	1,420,356.57
Excess in Results of 2022 Operations	xxxxxxxxxx	505,454.88
Amount Appropriated in the 2022 Budget - Cash	556,602.72	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2022	1,369,208.73	xxxxxxxxxx
	1,925,811.45	1,925,811.45

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

Cash	1,855,171.27
Investments	
Interfund Accounts Receivable	
Subtotal	1,855,171.27
Deduct Cash Liabilities Marked with "C" on Trial Balance	275,962.54
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,579,208.73
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	1,579,208.73

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

SCHEDULE OF OAKLAND WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	186,165.73
Increased by:			
Rents Levied		\$	2,370,055.89
Decreased by:			
Collections	\$	2,064,427.47	
Overpayments applied	\$	155,632.57	
Transfer to Liens	\$		
Other	\$		
		\$	2,220,060.04
Balance December 31, 2022		\$	336,161.58

--	--	--	--

SCHEDULE OF OAKLAND WATER 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 -
OAKLAND WATER 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.	Capital Outlay Ord 06-539 Various	\$ 377,363.00	\$ 377,363.00	\$	\$ -
7.		\$	\$	\$	\$ -
	Total Capital	\$ 377,363.00	\$ 377,363.00	\$ -	\$ -

*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

Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
OAKLAND WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
OAKLAND WATER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx	1,080,000.00	
Issued	xxxxxxxx		
Paid	135,000.00	xxxxxxxx	
Outstanding - December 31, 2022	945,000.00	xxxxxxxx	
	1,080,000.00	1,080,000.00	
2023 Bond Maturities - Capital Bonds			\$ 135,000.00
2023 Interest on Bonds		\$ 28,516.76	

INTEREST ON BONDS - OAKLAND WATER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$ 28,516.76	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 2,376.40	
Subtotal	\$ 26,140.36	
Add: Interest to be Accrued as of 12/31/2023	\$ 2,039.06	
Required Appropriation 2023		\$ 28,179.42

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
OAKLAND WATER 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		\$	
OAKLAND WATER 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 - OAKLAND WATER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
OAKLAND WATER 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		\$	
OAKLAND WATER 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 - OAKLAND WATER 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 OAKLAND WATER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

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

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

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

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

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

(Do not crowd - add additional sheets)

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

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

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR OAKLAND WATER UTILITY ASSESSMENT NOTES

Sheet 51

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 OAKLAND WATER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
18-774 Various Water	40,257.65			7,000.00	7,000.00		40,257.65	
21-833 Water Improvements	623,897.00			661,819.00	857,694.28		428,021.72	
22-874 Iroquois Pump Station			400,000.00		400,000.00		-	
22-886 Water Improvements			690,000.00		168,000.00		522,000.00	
PAGE TOTALS	664,154.65	-	1,090,000.00	668,819.00	1,432,694.28	-	990,279.37	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	664,154.65	-	1,090,000.00	668,819.00	1,432,694.28	-	990,279.37	-
PAGE TOTALS	664,154.65	-	1,090,000.00	668,819.00	1,432,694.28	-	990,279.37	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	664,154.65	-	1,090,000.00	668,819.00	1,432,694.28	-	990,279.37	-
PAGE TOTALS	664,154.65	-	1,090,000.00	668,819.00	1,432,694.28	-	990,279.37	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	664,154.65	-	1,090,000.00	668,819.00	1,432,694.28	-	990,279.37	-
PAGE TOTALS	664,154.65	-	1,090,000.00	668,819.00	1,432,694.28	-	990,279.37	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	664,154.65	-	1,090,000.00	668,819.00	1,432,694.28	-	990,279.37	-
TOTALS	664,154.65	-	1,090,000.00	668,819.00	1,432,694.28	-	990,279.37	-

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

OAKLAND WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	709,291.25
Received from 2022 Budget Appropriation	xxxxxxxxx	707,896.74
CDBG GRANT NOT ANITICIPATED FOR 21-833 CIF FUNDED ORD	xxxxxxxxx	75,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
SOONS GENERATING PRELIMINARY ENGINEERING	12,000.00	xxxxxxxxx
ORD 22-874 IROQUOIS PUMP	200,000.00	xxxxxxxxx
ORD 22-886 VARIOUS IMPROVEMENTS	577,000.00	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	703,187.99	xxxxxxxxx
	1,492,187.99	1,492,187.99

OAKLAND WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

OAKLAND WATER 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
ORD 22-874 IROQUOIS PUMP	400,000.00		400,000.00	400,000.00
ORD 22-886 VARIOUS IMPROVEM	690,000.00		690,000.00	690,000.00
	1,090,000.00	-	1,090,000.00	1,090,000.00

OAKLAND WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	314,158.09
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization	200,000.00	xxxxxxxxx
Appropriation to 2022 Budget Reserve	64,158.09	xxxxxxxxx
Balance - December 31, 2022	50,000.00	xxxxxxxxx
	314,158.09	314,158.09

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 - OAKLAND 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	584,957.33	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	134,067.17	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		37,837.02
Encumbrances Payable		60,046.60
Accrued Interest on Bonds and Notes		277.08
Due to -		
Subtotal - Cash Liabilities		98,160.70 "C"
Reserve for Consumer Accounts and Lien Receivable		134,067.17
Reserve for Rate Stabilization		79,000.00
Fund Balance		407,796.63
Total	719,024.50	719,024.50

(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 - OAKLAND 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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	139,640.22	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	139,640.22
CASH	443,488.27	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	330,959.14	
AUTHORIZED AND UNCOMPLETED	8,089,610.22	
NJEIT IBANK RECEIVABLE	7,017,456.00	
PAGE TOTALS	16,021,153.85	139,640.22

(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 - OAKLAND SEWER 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	16,021,153.85	139,640.22
BONDS PAYABLE		110,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		7,950,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		1,295,873.88
CONTRACTS PAYABLE		5,091,330.43
ENCUMBRANCES		
DUE TO OAKLAND WATER OPERATING		
RESERVE FOR AMORTIZATION		220,929.14
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		60,000.00
DUE TO HEALTH BENEFITS FUND		1,000,000.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		134,745.33
CAPITAL FUND BALANCE		18,634.85
TOTALS	16,021,153.85	16,021,153.85

(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 OAKLAND SEWER 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:	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 OAKLAND SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	37,000.00	37,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	413,178.00	416,972.94	3,794.94
Deficit General Budget	84,222.00	84,222.00	-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	534,400.00	538,194.94	3,794.94
Deficit (General Budget) **			-
	534,400.00	538,194.94	3,794.94

** 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:		XXXXXXXXXX
Adopted Budget		534,400.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		534,400.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		534,400.00
Deduct Expenditures:		
Paid or Charged	496,562.98	
Reserved	37,837.02	
Surplus (General Budget)**		
Total Expenditures		534,400.00
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

OAKLAND SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Oakland 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)")	538,194.94	
Miscellaneous Revenue Not Anticipated	7,439.22	
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		545,634.16
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	496,562.98	
Reserved	37,837.02	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	534,400.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		534,400.00
Excess		11,234.16
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	11,234.16	
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 Oakland Sewer Utility for 2021

2021 Appropriation Reserves Canceled in 2022	136,986.82	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		136,986.82

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

RESULTS OF 2022 OPERATIONS - OAKLAND SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	3,794.94
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	7,439.22
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	136,986.82
correct 2020 CF exp charged to utility		87,690.00
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	235,910.98	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	235,910.98	235,910.98

OPERATING SURPLUS - OAKLAND SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	208,885.65
Excess in Results of 2022 Operations	xxxxxxxxxx	235,910.98
Amount Appropriated in the 2022 Budget - Cash	37,000.00	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2022	407,796.63	xxxxxxxxxx
	444,796.63	444,796.63

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

Cash	584,957.33
Investments	
Interfund Accounts Receivable	
Subtotal	584,957.33
Deduct Cash Liabilities Marked with "C" on Trial Balance	98,160.70
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	486,796.63
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	486,796.63

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

SCHEDULE OF OAKLAND SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021			\$	77,262.85
Increased by:				
Rents Levied			\$	437,774.86
Decreased by:				
Collections	\$	332,677.74		
Overpayments applied	\$	48,292.80		
Transfer to Liens	\$			
Other	\$			
			\$	380,970.54
Balance December 31, 2022			\$	134,067.17

SCHEDULE OF OAKLAND SEWER 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 -
OAKLAND 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

Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
OAKLAND SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
OAKLAND SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx	125,000.00	
Issued	xxxxxxxx		
Paid	15,000.00	xxxxxxxx	
Outstanding - December 31, 2022	110,000.00	xxxxxxxx	
	125,000.00	125,000.00	
2023 Bond Maturities - Capital Bonds			\$ 15,000.00
2023 Interest on Bonds		\$ 3,325.00	

INTEREST ON BONDS - OAKLAND SEWER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$ 3,325.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 277.08	
Subtotal	\$ 3,047.92	
Add: Interest to be Accrued as of 12/31/2023	\$ 239.58	
Required Appropriation 2023		\$ 3,287.50

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
OAKLAND 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		\$	
OAKLAND 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 - OAKLAND 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 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
OAKLAND 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		\$	
OAKLAND 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 - OAKLAND 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 BONDS ISSUED DURING 2022

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

DEBT SERVICE FOR OAKLAND 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. 18-775 Phase 1 Sewer Engineering	300,000.00	12/13/2019	-				-	
2. 20-815 I&I Reduction	420,000.00	11/23/2021	230,000.00	6/30/2023	2.56%		5,888.00	6/30/2023
3. 20-817 STP DECOM/NBCUA	7,720,000.00	6/1/2022	7,720,000.00	5/31/2023	0.39%		29,876.40	5/31/2023
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	8,440,000.00		7,950,000.00			-	35,764.40	

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 OAKLAND 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	8,440,000.00		7,950,000.00			-	35,764.40	

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 - OAKLAND SEWER UTILITY BUDGET	
2023 Interest on Notes	\$ 35,764.40
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$
Subtotal	\$ 35,764.40
Add: Interest to be Accrued as of 12/31/2023	\$
Required Appropriation 2023	\$ 35,764.40

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR OAKLAND SEWER 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 OAKLAND SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
08-575 Various Sewer Improvements	1,746.23					(1,746.23)	-	
08-584 Various Sewer Improvements	7,581.63					(7,581.63)	-	
18-775 Phase 1 Sewer Engineering	-			1,362.34	1,362.34		-	
20-815 I&I Reduction Skyview	-	197,101.00		47,046.44	47,726.52	(190,000.00)	-	6,420.92
20-817 STP DECOM/NBCUA	-	5,029,225.00	2,000,000.00	468,602.00	6,208,374.04		-	1,289,452.96
Total	9,327.86	5,226,326.00	2,000,000.00	517,010.78	6,257,462.90	(199,327.86)	-	1,295,873.88

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	9,327.86	5,226,326.00	2,000,000.00	517,010.78	6,257,462.90	(199,327.86)	-	1,295,873.88
PAGE TOTALS	9,327.86	5,226,326.00	2,000,000.00	517,010.78	6,257,462.90	(199,327.86)	-	1,295,873.88

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	9,327.86	5,226,326.00	2,000,000.00	517,010.78	6,257,462.90	(199,327.86)	-	1,295,873.88
PAGE TOTALS	9,327.86	5,226,326.00	2,000,000.00	517,010.78	6,257,462.90	(199,327.86)	-	1,295,873.88

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	9,327.86	5,226,326.00	2,000,000.00	517,010.78	6,257,462.90	(199,327.86)	-	1,295,873.88
PAGE TOTALS	9,327.86	5,226,326.00	2,000,000.00	517,010.78	6,257,462.90	(199,327.86)	-	1,295,873.88

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS OAKLAND SEWER (UTILITY CAPITAL FUND)

Sheet 52
Totals

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	9,327.86	5,226,326.00	2,000,000.00	517,010.78	6,257,462.90	(199,327.86)	-	1,295,873.88
TOTALS	9,327.86	5,226,326.00	2,000,000.00	517,010.78	6,257,462.90	(199,327.86)	-	1,295,873.88

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

OAKLAND SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	120,064.00
Received from 2023 Budget Appropriation	xxxxxxxxx	16,231.53
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
RETURN UNUSED PRELIMINARY PLAN EXP		339.80
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
CY SHORT TERM INTEREST ON BAN	1,890.00	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	134,745.33	xxxxxxxxx
	136,635.33	136,635.33

OAKLAND SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

OAKLAND SEWER 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
22-876 SPLMNTL SEWER DECOM	2,000,000.00	2,000,000.00	-	-
	2,000,000.00	2,000,000.00	-	-

OAKLAND SEWER UTILITY FUND
STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	9,306.99
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	9,327.86
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	18,634.85	xxxxxxxxx
	18,634.85	18,634.85