

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 8,332  
 NET VALUATION TAXABLE 2021 1,322,942,000  
 MUNICODE 1520

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**  
**COUNTIES - JANUARY 26, 2022**  
**MUNICIPALITIES - FEBRUARY 10, 2022**

**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.**

                     **TOWNSHIP** of                      **OCEAN**, County of                      **OCEAN**

**DO NOT USE THESE SPACES**

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature                      cfo@twpoceannj.gov  
 Title                      Chief Financial Officer

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I,                      **Casey Walford**, am the Chief Financial Officer, License #                      **N-1780**, of the                      **TOWNSHIP** of                      **OCEAN**, County of                      **OCEAN** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, 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, 2021.

Signature                      Casey Walford  
 Title                      CFO  
 Address                      50 Railroad Ave.  
 Phone Number                      609-693-3302  
 Fax Number                      609-693-1276

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 **TOWNSHIP** of **OCEAN** as of as of December 31, 2021 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, 2021 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

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

NO ENTRY  
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this \_\_\_\_\_ day \_\_\_\_\_, 2022

**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 2022.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

**Municipality:** TOWNSHIP OF OCEAN  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

**Municipality:** TOWNSHIP OF OCEAN  
**Chief Financial Officer:** Casey R. Walford  
**Signature:** cfo@twpoceannj.gov  
**Certificate #:** N-1780  
**Date:** 2/9/2022

21-6008727

Fed I.D. #

TOWNSHIP OF OCEAN

Municipality

OCEAN

County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>272,680.30</u>	\$ <u>108,527.53</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.

cfo@twpoceannj.gov  
Signature of Chief Financial Officer

2/9/2022  
Date





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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)  
AS AT DECEMBER 31, 2021**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	8,133,321.46	8,178.15
APPROPRIATION RESERVES		386,452.03
RESERVE FOR ENCUMBRANCES		334,971.51
ACCOUNTS PAYABLE		-
TAX OVERPAYMENTS		120,737.64
PREPAID TAXES		379,948.89
DUE TO STATE:		
MARRIAGE LICENSE		30.00
DCA TRAINING FEES		8,589.00
OPEN SPACE TAX PAYABLE		
LOCAL SCHOOL TAX PAYABLE		1,130,842.71
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		37,327.07
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR POLICE OUTSIDE EMPLOYMENT		130,246.48
RESERVE FOR REVALUATION		12,019.00
RESERVE FOR GARDEN STATE TRUST PROCEEDS		24,522.00
RESERVE FOR SUPERSTORM SANDY		-
RESERVE FOR SANDY AID		102,245.70
RESERVE FOR FIRE CODE VIOLATIONS		250.00
DUE TO CAPITAL		23,046.06
DUE TO TRUST OTHER		220.33
DUE TO WATER/SEWER OPERATING		59,981.03
DUE TO WATER/SEWER CAPITAL		-
DUE TO OPEN SPACE TRUST		292,220.31
PAGE TOTAL	8,133,321.46	3,051,827.91

(Do not crowd - add additional sheets)









**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	341.59	
DUE TO CURRENT FUND		194.97
DUE TO STATE OF NJ		44.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		102.22
<b>FUND TOTALS</b>	<b>341.59</b>	<b>341.59</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	319,741.18	
DUE FROM CURRENT FUND	292,220.31	
DUE TO GENERAL CAPITAL FUND		10,000.00
DUE TO UTILITY CAPITAL FUND		25,000.00
RESERVE FOR OPEN SPACE TRUST		576,961.49
<b>FUND TOTALS</b>	<b>611,961.49</b>	<b>611,961.49</b>
<b>LOSAP TRUST FUND</b>		
CASH	671,494.87	
RESERVE FOR LOSAP		671,494.87
<b>FUND TOTALS</b>	<b>671,494.87</b>	<b>671,494.87</b>

(Do not crowd - add additional sheets)





TOTALS	2,624,320.56	2,624,320.56

(Do not crowd - add additional sheets)









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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

\*Show as red figure

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	1,394,214.30	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	1,394,214.30
CASH	755,811.86	
DUE FROM - CURRENT FUND	23,046.06	
DUE FROM - WATER-SEWER OPERATING	50,781.50	
DUE FROM - OPEN SPACE TRUST	10,000.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	7,549,455.40	
UNFUNDED	3,123,214.30	
DUE FROM - WATER-SEWER CAPITAL	-	
PAGE TOTALS	12,906,523.42	1,394,214.30

(Do not crowd - add additional sheets)

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

**AS AT DECEMBER 31, 2021**

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	12,906,523.42	1,394,214.30
BOND ANTICIPATION NOTES PAYABLE		1,729,000.00
GENERAL SERIAL BONDS		7,408,337.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		164,268.40
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		-
RESERVE FOR PRELIMINARY EXPENSES		24,686.70
RESERVE FORE DEVELOPER CONTRIBUTION		63,497.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		349,064.03
UNFUNDED		873,604.04
ENCUMBRANCES PAYABLE		579,738.03
RESERVE TO PAY BANS		32,054.18
CAPITAL IMPROVEMENT FUND		2,077.55
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		285,982.19
	12,906,523.42	12,906,523.42

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	405,023.58	4,349,058.38	24,606.66	4,729,475.30
Grant Fund		574,988.39		574,988.39
Trust - Animal Control	50.00	291.59	-	341.59
Trust - Assessment				-
Trust - Municipal Open Space		321,811.18	2,070.00	319,741.18
Trust - LOSAP	671,494.87			671,494.87
Trust - CDBG				-
Trust - Other	75.00	3,114,896.07	490,870.84	2,624,100.23
Trust - Arts and Culture				-
General Capital		764,981.48	9,169.62	755,811.86
				-
<u>UTILITIES:</u>				
Water-Sewer Operating	64,967.89	1,529,254.90	24,179.67	1,570,043.12
Water-Sewer Capital		2,676,875.92	775.00	2,676,100.92
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				-
				-
				-
Total	1,141,611.34	13,332,157.91	551,671.79	13,922,097.46

\* 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, 2021.

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, 2021.

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: Casey Walford

Title: CMFO

# CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK	
xxx5475 GENERAL CAPITAL	764,981.48
xxx1794 WATER-SEWER CAPITAL	2,676,875.92
xxx0866 OPEN SPACE TRUST	321,811.18
xxx9712 WATER-SEWER OPERATING	1,427,804.84
xxx2410 COLLECTOR WATER-SEWER OPERATING	101,450.06
xxx5467 CURRENT	4,523,675.38
xxx5386 CURRENT COLLECTOR	400,371.39
xxx5207 DOG	291.59
xxx1389 FOUNDERS DAY TRUST	47,082.27
xxx2899 RECREATION TRUST	29,095.12
xxx3585 MUNICIPAL ALLIANCE TRUST	13,722.43
xxx5424 RECYCLING TRUST	49,079.37
xxx5440 POLICE TRUST I	5,515.06
xxx2740 POLICE TRUST II	9,017.57
xxx9681 PUBLIC DEFENDER TRUST	1,806.54
xxx1988 ACCUMULATED LEAVE TRUST	102,555.86
xxx1996 SNOW REMOVAL TRUST	2,000.44
xxx0419 HOUSING TRUST	248,900.05
xxx5483 ESCROW BOND	1,040,354.51
xxx5416 ESCROW TRUST	137,390.85
xxx0228 UTILITY ESCROW	170,675.84
xxx4286 ESCROW DISBURSEMENT	1,977.06
xxx5800 TAX COLLECTOR PREMIUM	774,668.96
xxx5053 TAX COLLECTOR THIRD PARTY	36,007.56
xxx0225	4,917.23
xxx0209	19,922.80
xxx0217	14,961.77
xxx5459 PAYROLL	405,244.78
PAGE TOTAL	13,332,157.91

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, 2021 (cont'd)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	13,332,157.91
TOTAL PAGE	13,332,157.91

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

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Municipal Alliance	-					-
2017	3,184.20					3,184.20
2018	12,053.69					12,053.69
2019	4,820.69					4,820.69
2020	7,937.93					7,937.93
2020 Q5 and 2021	6,382.06		6,382.06			(0.00)
2021	-	8,031.00				8,031.00
2022	-					-
OEM 966						-
FY 2021	-	17,621.60				17,621.60
FY 2020	36,472.62		36,128.88			343.74
FY 2019	597.40					597.40
Emergency Performance Grant	-					-
Clean Communities	-	22,653.07	22,653.07			-
Drive Sober Get Pulled Over	6,000.00		6,000.00			-
Bulletproof Vest Program	2,265.62					2,265.62
Body Armor Replacement Grant	2,179.59					2,179.59
Cops in Shops 2020- Summer Initiative	110.00					110.00
Special Traffic Enforcement Program (STEP) Grant	14,967.00					14,967.00
<b>PAGE TOTALS</b>	<b>96,970.80</b>	<b>48,305.67</b>	<b>71,164.01</b>	<b>-</b>	<b>-</b>	<b>74,112.46</b>





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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	137,617.80	604,561.24	594,507.58	-	-	147,671.46
						-
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						-
TOTALS	137,617.80	604,561.24	594,507.58	-	-	147,671.46

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
Emergency Management Agency Assistance	0.04				228.95		228.99
Alcohol Educ. and Rehabilitation Fund	1,550.91						1,550.91
Emergency Management Agency Assistance	10,000.00			10,000.00			-
National Priority Safety Program	5,500.00						5,500.00
NJ Forest Services	23,647.00						23,647.00
Clean Communities	26,036.61			23,039.67			2,996.94
NJ OEM - 966 Grant							-
FY 2020	344.39						344.39
FY 2019	-						-
Body Armor Replacement Grant	23.12						23.12
Emergency Management Agency Assistance	10,000.00						10,000.00
Municipal Alliance							-
FY 2020	7,937.93						7,937.93
FY 2020 Q5	-						-
FY2021	3,460.84		8,031.00	3,460.84	260.00		8,291.00
FY2022	-						-
Cops in Shops	1,760.00						1,760.00
Cops in Shops Summer Shore Initiative	110.00						110.00
Spec. Traffic Enforcement (STEP) Program	14,087.00						14,087.00
PAGE TOTALS	104,457.84	-	8,031.00	36,500.51	488.95	-	76,477.28

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	104,457.84	-	8,031.00	36,500.51	488.95	-	76,477.28
Drunk Driving Enforcement Grant	2,404.28						2,404.28
Drive Sober Get Pulled Over	6,000.00						6,000.00
Mobile ALPR - 2019 O.C. Homeland Security Grant	-						-
County of Ocean Tourism Grant	750.00						750.00
							-
Click it or Ticket	-	6,000.00					6,000.00
Emergency Management Assistance Grant	-	10,000.00		3,643.00	3,643.00		10,000.00
Recycling Tonnage Grant	-	7,879.24					7,879.24
State Body Armor Replacement Fund	-	1,850.42		1,850.42			-
Distracted Driving Crackdown	-	6,000.00		-			6,000.00
Clean Communities	-		22,653.07				22,653.07
NJ OEM 966 Grant	-		17,621.60	17,621.60			-
Body Worn Cameras	-		48,912.00	48,912.00			-
American Rescue Plan Act	-		475,613.91	272,680.30			202,933.61
							-
							-
							-
							-
<b>PAGE TOTALS</b>	<b>113,612.12</b>	<b>31,729.66</b>	<b>572,831.58</b>	<b>381,207.83</b>	<b>4,131.95</b>	<b>-</b>	<b>341,097.48</b>

Sheet  
11.1

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	113,612.12	31,729.66	572,831.58	381,207.83	4,131.95	-	341,097.48
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PAGE TOTALS	113,612.12	31,729.66	572,831.58	381,207.83	4,131.95	-	341,097.48





## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,008,164.41
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	5,127,567.00
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	12,501,278.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	12,378,599.70	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,130,842.71	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	5,127,567.00	XXXXXXXXXX
	18,637,009.41	18,637,009.41

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

# Must include unpaid requisitions.



## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	18,238.35
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	4,967,900.76
County Library	XXXXXXXXXX	541,994.87
County Health	XXXXXXXXXX	249,269.57
County Open Space Preservation	XXXXXXXXXX	179,554.50
Due County for Added and Omitted Taxes	XXXXXXXXXX	37,327.07
Paid	5,956,958.05	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	37,327.07	XXXXXXXXXX
	5,994,285.12	5,994,285.12

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
2021 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 2021 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

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

# STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,275,000.00	1,275,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,133,751.66	2,323,172.44	189,420.78
Added by N.J.S.A. 40A:4-87 (List on 17a)	572,831.58	572,831.58	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>2,706,583.24</b>	<b>2,896,004.02</b>	<b>189,420.78</b>
Receipts from Delinquent Taxes	450,000.00	402,580.33	(47,419.67)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	9,421,339.54	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	9,421,339.54	9,798,299.13	376,959.59
	<b>13,852,922.78</b>	<b>14,371,883.48</b>	<b>518,960.70</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	27,848,787.96
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	12,501,278.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	5,938,719.70	xxxxxxxxxx
Due County for Added and Omitted Taxes	37,327.07	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	396,882.60	xxxxxxxxxx
Municipal Arts and Culture Tax	-	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	823,718.54
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	9,798,299.13	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	<b>28,672,506.50</b>	<b>28,672,506.50</b>

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

# STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

Source	Budget	Realized	Excess or Deficit
2021 Municipal Allinace	8,031.00	8,031.00	-
Body Worn Camera	48,912.00	48,912.00	-
2021 NJOEM - 966	17,621.60	17,621.60	-
Clean Communities	22,653.07	22,653.07	-
American Rescue Plan	475,613.91	475,613.91	-
			-
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		-	-
		-	-
<b>PAGE TOTALS</b>	<b>572,831.58</b>	<b>572,831.58</b>	<b>-</b>

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: Casey Walford

**STATEMENT OF GENERAL BUDGET REVENUES 2021**  
 (Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	572,831.58	572,831.58	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
<b>TOTALS</b>	<b>572,831.58</b>	<b>572,831.58</b>	-

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 2021

2021 Budget As Adopted		13,280,091.20
2021 Budget - Added by N.J.S.A. 40A:4-87		572,831.58
Appropriated for 2021 (Budget Statement Item 9)		13,852,922.78
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		13,852,922.78
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		13,852,922.78
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	12,609,778.32	
Paid or Charged - Reserve for Uncollected Taxes	823,718.54	
Reserved	386,452.03	
Total Expenditures		13,819,948.89
Unexpended Balances Canceled (see footnote)		32,973.89

**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)

2021 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 2021 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	189,420.78
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	376,959.59
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	32,973.89
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	251,882.42
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 2020 Appropriation Reserves	XXXXXXXXXX	455,873.37
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	5,127,567.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	5,127,567.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	47,419.67	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	1,259,690.38	XXXXXXXXXX
	6,434,677.05	6,434,677.05





**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	1,692,967.01
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	1,259,690.38
4. Amount Appropriated in the 2021 Budget - Cash	1,275,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	1,677,657.39	xxxxxxxxxx
	2,952,657.39	2,952,657.39

**ANALYSIS OF BALANCE AS AT DECEMBER 31, 2021  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash		4,729,475.30
Investments		
[REDACTED]		
Sub Total		4,729,475.30
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,051,827.91
Cash Surplus		1,677,647.39
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		1,677,647.39

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 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 - 2021 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #			\$ <u>                    </u>
or			
(Abstract of Ratables)			\$ <u>28,271,273.50</u>
2. Amount of Levy - Special District Taxes			\$ <u>                    </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$ <u>1,833.78</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$ <u>175,399.68</u>
5a. Subtotal 2021 Levy	\$	<u>28,448,506.96</u>	
5b. Reductions Due to Tax Appeals**	\$	<u>8,979.67</u>	
5c. Total 2021 Tax Levy			\$ <u>28,439,527.29</u>
6. Transferred to Tax Title Liens			\$ <u>52,194.03</u>
7. Transferred to Foreclosed Property			\$ <u>-</u>
8. Remitted, Abated or Canceled			\$ <u>40,435.24</u>
9. Discount Allowed			\$ <u>-</u>
10. Collected in Cash: In 2020	\$	<u>364,613.82</u>	
In 2021*	\$	<u>27,337,224.82</u>	
Homestead Benefit Credit	\$	<u>-</u>	
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	<u>146,949.32</u>	
Total To Line 14	\$	<u>27,848,787.96</u>	
11. Total Credits			\$ <u>27,941,417.23</u>
12. Amount Outstanding December 31, 2021			\$ <u>498,110.06</u>
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u>97.92%</u>	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ <u>27,848,787.96</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ <u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)			\$ <u>27,848,787.96</u>

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

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

\* Include overpayments applied as part of 2021 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 2021

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)	\$ 27,848,787.96
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 27,848,787.96</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 28,439,527.29
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.92%

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 27,848,787.96
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 27,848,787.96</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 28,439,527.29
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.92%

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	-	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	10,396.65
2. Senior Citizens Deductions Per Tax Billings	16,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	127,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,699.32	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	500.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	3,000.00
9. Received in Cash from State	XXXXXXXXXX	142,230.82
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	8,178.15	XXXXXXXXXX
	155,627.47	155,627.47

Calculation of Amount to be included on Sheet 22, Item 10 -  
2021 Senior Citizens and Veterans Deductions Allowed

Line 2	16,000.00	
Line 3	127,250.00	
Line 4	3,699.32	
Sub - Total	146,949.32	
Less: Line 7	-	
To Item 10, Sheet 22	146,949.32	

**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, 2021		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2021		-	XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021		-	-

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

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

\_\_\_\_\_  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,062,184.41	XXXXXXXXXX
A. Taxes	469,773.06	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	592,411.35	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	3,407.07
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		2,500.00	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) 13,691.45
B. Tax Title Liens - Transfers from Taxes		(1) 13,691.45	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,061,277.34
8. Totals		1,078,375.86	1,078,375.86
9. Balance Brought Down		1,061,277.34	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	402,580.33
A. Taxes	398,198.30	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	4,382.03	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		-	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		52,194.03	XXXXXXXXXX
13. 2021 Taxes		498,110.06	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,209,001.10
A. Taxes	555,086.30	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	653,914.80	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,611,581.43	1,611,581.43

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 37.93%

17. Item No.14 multiplied by percentage shown above is 458,574.12 and represents the maximum amount that may be anticipated in 2022.

(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, 2021	2,155,800.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>		XXXXXXXXXX
5B. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	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, 2021	XXXXXXXXXX	2,155,800.00
	2,155,800.00	2,155,800.00

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2021		XXXXXXXXXX
16. 2021 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	XXXXXXXXXX	
19. Balance - December 31, 2021	XXXXXXXXXX	-
	-	-

**MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2021		XXXXXXXXXX
21. 2021 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	XXXXXXXXXX	
24. Balance - December 31, 2021	XXXXXXXXXX	-
	-	-

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

\*Total Cash Collected in 2021      \_\_\_\_\_

Realized in 2021 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, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL DEFERRED CHARGES</b>	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2021</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____



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

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

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2021' must be entered here and then raised in the 2022 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, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

Sheet 30

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

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2021' must be entered here and then raised in the 2022 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
GENERAL CAPITAL BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	8,302,212.00	
Issued	xxxxxxxx		
Paid	893,875.00	xxxxxxxx	
Outstanding - December 31, 2021	7,408,337.00	xxxxxxxx	
	8,302,212.00	8,302,212.00	
2022 Bond Maturities - General Capital Bonds			\$ 917,113.00
2022 Interest on Bonds*		\$ 257,258.00	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 257,258.00

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
GREEN TRUST LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxx	187,630.40	
Issued	xxxxxxxxx		
Paid	23,362.00	xxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	164,268.40	xxxxxxxxx	
	187,630.40	187,630.40	
2022 Loan Maturities			\$ 23,832.00
2022 Interest on Loans			\$ 3,167.00
Total 2022 Debt Service for Green Trust Loan			\$ 26,999.00
<b>LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

**2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$

## 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, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
21-15 Capital Improvements	1,729,000.00	9/9/2021	1,729,000.00	09/08/22	1.0000%		17,250.00	09/08/22
Page Totals	1,729,000.00		1,729,000.00			-	17,250.00	

Sheet 33

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

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

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

All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 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, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	1,729,000.00		1,729,000.00			-	17,250.00	
PAGE TOTALS	1,729,000.00		1,729,000.00			-	17,250.00	

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 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 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, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	1,729,000.00		1,729,000.00			-	17,250.00	
PAGE TOTALS	1,729,000.00		1,729,000.00			-	17,250.00	

Sheet 33  
Totals

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

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

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

All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted with statement.

**(Do not crowd - add additional sheets)**

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			-	-		-	-	

Sheet 34

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

Assessment Notes with an original date of issue of 2019 or prior must be appropriated in full in the 2022 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, 2021	2022 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)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
03-43 Construction of Recreation Facility	20.00					20.00		
03-44 Acquisition of Land	800.00					800.00		
06-22 Road Improvements and Drainage Systems	5,932.67					5,932.67		
06-27 Improvements to Volunteer Way From the Ocean County Fire Training Center to Wells Mills Road	2,724.59	137,500.00		16,909.24	14,462.50	140,224.59	2,446.74	
06-28 Various Road and Drainage System Improvements	4,833.00					4,833.00		
06-33 Construction of a Recreation Area	-	167,816.02				167,816.02		
07-17 / 12-08 Road and Drainage System Improvements & Various Improvements to Buildings and Grounds	790.20					790.20		
07-18 Bay Parkway Extension	23,541.66					23,541.66		
07-20 Improvements to Various Municipal Structures	9,278.70					9,278.70		
07-21 Dredging and Stream Cleaning of Waretown Lake	118,285.49			1,380.00		118,285.49	1,380.00	
<b>Page Total</b>	<b>166,206.31</b>	<b>305,316.02</b>	<b>-</b>	<b>18,289.24</b>	<b>14,462.50</b>	<b>471,522.33</b>	<b>3,826.74</b>	<b>-</b>

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, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	166,206.31	305,316.02	-	18,289.24	14,462.50	471,522.33	3,826.74	-
09-06 Acquisition of Emergency Medical Vehicle	700.65					700.65		
11-12 Various Capital Improvements	24,085.69					24,085.69		
12-15 Various Capital Improvements	1,592.59					1,592.59		
13-26 Various Capital Improvements	2,000.00					2,000.00		
13-27 Various Capital Improvements	12,862.78			4,550.00		17,412.78	-	
14-10 Replacement of the Bryant Road Gazebo	65,069.26					65,069.26		
15-11 Various Capital Improvements	196,743.19	1,000.00					196,743.19	1,000.00
18-03 Various Capital Improvements	78,684.59	63,209.23		86,817.18	17,007.67		148,494.10	63,209.23
20-10/12 Various Capital Improvements	-	341,174.20			227,735.82			113,438.38
20-13 Bulkhead Replacement	-	78,010.30			78,010.30			-
21-15 Capital Improvements			1,350,000.00		654,043.57			695,956.43
<b>PAGE TOTALS</b>	547,945.06	788,709.75	1,350,000.00	109,656.42	991,259.86	582,383.30	349,064.03	873,604.04

Sheet 35.1

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, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	547,945.06	788,709.75	1,350,000.00	109,656.42	991,259.86	582,383.30	349,064.03	873,604.04
<b>PAGE TOTALS</b>	547,945.06	788,709.75	1,350,000.00	109,656.42	991,259.86	582,383.30	349,064.03	873,604.04

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	547,945.06	788,709.75	1,350,000.00	109,656.42	991,259.86	582,383.30	349,064.03	873,604.04
<b>GRAND TOTALS</b>	547,945.06	788,709.75	1,350,000.00	109,656.42	991,259.86	582,383.30	349,064.03	873,604.04

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, 2021	xxxxxxxxx	4,577.55
Received from 2021 Budget Appropriation*	xxxxxxxxx	30,000.00
Capital Surplus	xxxxxxxxx	25,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	57,500.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	2,077.55	xxxxxxxxx
	59,577.55	59,577.55

\*The full amount of the 2021 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, 2021	XXXXXXXXXX	
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

\*The full amount of the 2021 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2021 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
21-15 Capital Improvements	1,350,000.00	1,282,500.00	57,500.00	10,000.00
Total	1,350,000.00	1,282,500.00	57,500.00	10,000.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	33,914.91
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	277,067.28
Capital Improvement Fund R-2021-309	25,000.00	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	285,982.19	xxxxxxxxxx
	310,982.19	310,982.19

**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 2021 was       |  | \$ | <u>28,448,506.96</u> |
| 2. Amount of Item 1 Collected in 2021 (*) |  | \$ | <u>27,848,787.96</u> |
| 3. Seventy (70) percent of Item 1         |  | \$ | <u>19,913,954.87</u> |

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2021?

Answer YES or NO

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2021?

Answer YES or NO  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 2022 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO

D.

- |  |    |    |  |
|--|----|----|--|
| 1. Cash Deficit 2020                     |    | \$ | <input style="width: 100%;" type="text"/>    |
| 2. 4% of 2020 Tax Levy for all purposes: |    |    |  |
| Levy --                                  | \$ | =  | \$ <input style="width: 100%;" type="text"/> |
| 3. Cash Deficit 2021                     |    | \$ | <input style="width: 100%;" type="text"/>    |
| 4. 4% of 2021 Tax Levy for all purposes: |    |    |  |
| Levy --                                  | \$ | =  | \$ <input style="width: 100%;" type="text"/> |

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<input style="width: 100%;" type="text"/>	\$ <input style="width: 100%;" type="text"/>	\$ <u>-</u>
2. County Taxes	\$	<input style="width: 100%;" type="text"/>	\$ 37,327.07	\$ <u>37,327.07</u>
3. Amounts due Special Districts	\$	<input style="width: 100%;" type="text"/>	\$ -	\$ <u>-</u>
4. Amount due School Districts for School Tax	\$	<input style="width: 100%;" type="text"/>	\$ 1,130,842.71	\$ <u>1,130,842.71</u>

# **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 2021, please observe instructions of Sheet 2.

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

## POST CLOSING TRIAL BALANCE - WATER-SEWER UTILITY FUND

AS AT DECEMBER 31, 2021  
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,570,043.12	
Investments		
Due from -Water-Sewer Capital	33,248.61	
Due from - Current Fund	59,981.03	
Due from - Trust Other	1,148.13	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	1,271,559.63	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		196,460.38
Encumbrances Payable		164,195.10
Accrued Interest on Bonds and Notes		78,562.96
Due to - General Capital		50,781.50
Accounts Payable		-
Utility Rent Overpayments		15,059.74
Subtotal - Cash Liabilities		505,059.68 "C"
Reserve for Consumer Accounts and Lien Receivable		1,271,559.63
Fund Balance		1,159,361.21
<b>Total</b>	<b>2,935,980.52</b>	<b>2,935,980.52</b>

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE - WATER-SEWER UTILITY FUND (cont'd)**  
**AS AT DECEMBER 31, 2021**  
**Operating and Capital Sections**  
(Separately Stated)

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

Title of Account	Debit	Credit
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized	1,829,163.75	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	1,829,163.75
CASH	2,676,100.92	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	35,886,476.91	
AUTHORIZED AND UNCOMPLETED	16,754,004.59	
LOANS RECEIVABLE	180,353.00	
DUE FROM OPEN SPACE TRUST	25,000.00	
PAGE TOTALS	57,351,099.17	1,829,163.75

(Do not crowd - add additional sheets)

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

**POST CLOSING**  
**TRIAL BALANCE - WATER-SEWER UTILITY FUND (cont'd)**  
**AS AT DECEMBER 31, 2021**  
**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	57,351,099.17	1,829,163.75
DUE TO WATER-SEWER OPERATING		33,248.61
BONDS PAYABLE		2,541,662.00
LOANS PAYABLE		9,467,157.46
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		2,355,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		351,922.23
UNFUNDED		1,140,999.00
CONTRACTS PAYABLE		
ENCUMBRANCES		1,104,426.09
DUE TO WATER-SEWER OPERATING		
RESERVE FOR AMORTIZATION		32,394,604.26
RESERVE FOR DEFERRED AMORTIZATION		4,052,893.83
RESERVE FOR DEBT SERVICE		17,803.80
RESERVE FOR PRELIMINARY EXPENSES		95,809.44
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		496,350.00
CAPITAL FUND BALANCE		1,470,058.70
<b>TOTALS</b>	<b>57,351,099.17</b>	<b>57,351,099.17</b>

(Do not crowd - add additional sheets)





## ANALYSIS OF WATER-SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		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
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

\*Show as red figure

# SCHEDULE OF WATER-SEWER UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	650,000.00	650,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	3,564,180.00	3,663,148.27	98,968.27
Miscellaneous	150,000.00	210,402.12	60,402.12
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	4,364,180.00	4,523,550.39	159,370.39
Deficit (General Budget) **			-
	4,364,180.00	4,523,550.39	159,370.39

\*\* 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		4,364,180.00
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>4,364,180.00</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>4,364,180.00</b>
Deduct Expenditures:		
Paid or Charged	4,107,420.68	
Reserved	196,460.38	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>4,303,881.06</b>
Unexpended Balance Canceled (See Footnote)		60,298.94

**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 2021 OPERATION

## WATER-SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Water-Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	4,523,550.39	
Miscellaneous Revenue Not Anticipated	56,351.47	
2020 Appropriation Reserves Canceled in 2021	233,931.48	
Total Revenue Realized		4,813,833.34
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	4,107,420.68	
Reserved	196,460.38	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	4,303,881.06	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,303,881.06
Excess		509,952.28
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	509,952.28	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

The following Item of '2020 Appropriation Reserves Canceled in 2021' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2020 for an Anticipated Deficit in the Water-Sewer Utility for 2020

2020 Appropriation Reserves Canceled in 2021	233,931.48	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		233,931.48

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

## RESULTS OF 2021 OPERATIONS - WATER-SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	159,370.39
Unexpended Balances of Appropriations	XXXXXXXXXX	60,298.94
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	56,351.47
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	233,931.48
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	509,952.28	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	509,952.28	509,952.28

## OPERATING SURPLUS - WATER-SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	1,299,408.93
Excess in Results of 2021 Operations	XXXXXXXXXX	509,952.28
Amount Appropriated in the 2021 Budget - Cash	650,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	1,159,361.21	XXXXXXXXXX
	1,809,361.21	1,809,361.21

### ANALYSIS OF BALANCE DECEMBER 31, 2021 (FROM WATER-SEWER UTILITY - TRIAL BALANCE)

Cash		1,570,043.12
Investments		
Interfund Accounts Receivable		94,377.77
Subtotal		1,664,420.89
Deduct Cash Liabilities Marked with "C" on Trial Balance		505,059.68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,159,361.21
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		1,159,361.21

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

## SCHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$ <u>1,138,338.44</u>
Increased by:		
Rents Levied		\$ <u>3,794,893.49</u>
Decreased by:		
Collections	\$ <u>3,660,188.79</u>	
Overpayments applied	\$	
Transfer to Liens	\$ <u>1,483.51</u>	
Other	\$	
		\$ <u>3,661,672.30</u>
Balance December 31, 2021		\$ <u><u>1,271,559.63</u></u>

## SCHEDULE OF WATER-SEWER UTILITY LIENS

Balance December 31, 2020		\$ <u>1,888.97</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>1,483.51</u>	
Penalties and Costs	\$	
Other	\$	
		\$ <u>1,483.51</u>
Decreased by:		
Collections	\$ <u>2,959.48</u>	
Other	\$ <u>413.00</u>	
		\$ <u>3,372.48</u>
Balance December 31, 2021		\$ <u><u>-</u></u>

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
WATER-SEWER UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Deficit in Operations</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of 2021</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**UTILITY SPECIAL EMERGENCY**

Sheet 48a

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 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 2022 DEBT SERVICE FOR BONDS  
WATER-SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>WATER-SEWER UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX	2,672,787.00	
Issued	XXXXXXXXXX		
Paid	131,125.00	XXXXXXXXXX	
Outstanding - December 31, 2021	2,541,662.00	XXXXXXXXXX	
	2,672,787.00	2,672,787.00	
2022 Bond Maturities - Capital Bonds			\$ 142,888.00
2022 Interest on Bonds		\$ 123,677.00	

**INTEREST ON BONDS - WATER-SEWER UTILITY BUDGET**

2022 Interest on Bonds (*Items)	\$	123,677.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	7,736.21
Subtotal	\$	115,940.79
Add: Interest to be Accrued as of 12/31/2022	\$	7,736.21
Required Appropriation 2022	\$	123,677.00

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS**

**WATER-SEWER UTILITY WATER-SEWER UTILITY ENVIRONMENTAL INFRASTRUCTURE LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	10,147,672.45	
Issued	XXXXXXXXXX		
Paid	680,514.99	XXXXXXXXXX	
Outstanding - December 31, 2021	9,467,157.46	XXXXXXXXXX	
	10,147,672.45	10,147,672.45	
2022 Loan Maturities			\$ 704,668.00
2022 Interest on Loans		\$ 136,048.00	
<b>WATER-SEWER UTILITY LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - WATER-SEWER UTILITY BUDGET**

2022 Interest on Loans (*Items)	\$ 136,048.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 65,528.00	
Subtotal	\$ 70,520.00	
Add: Interest to be Accrued as of 12/31/2022	\$ 65,528.00	
Required Appropriation 2022		\$ 136,048.00

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
WATER-SEWER UTILITY LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
<b>WATER-SEWER UTILITY LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - WATER-SEWER UTILITY BUDGET**

2022 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2022	\$		
Required Appropriation 2022			\$ -

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. 21-15 Various Capital Improvements	2,355,000.00	9/9/2021	2,355,000.00	9/8/2022	1.00%		23,500.00	9/8/2022
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	2,355,000.00		2,355,000.00			-	23,500.00	

Sheet 50

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

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

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

All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	2,355,000.00		2,355,000.00			-	23,500.00	

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

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

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

All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER-SEWER UTILITY BUDGET	
2022 Interest on Notes	\$ 23,500.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 5,298.75
Subtotal	\$ 18,201.25
Add: Interest to be Accrued as of 12/31/2022	\$ 5,298.75
Required Appropriation 2022	\$ 23,500.00

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR WATER-SEWER UTILITY ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

**Important:** If there is more than one utility in the municipality, identify each note.  
**MEMO:\*** See Sheet 33 for clarification of "Original Date of Issue"  
 Utility Assessment Notes with an original date of issue of December 31, 2019 or prior must be appropriated in full in the 2023 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.  
 \*\* Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER-SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Prinicipal	For Interest/Fees
Total	-	-	-

Sheet 51a

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
12-04 Construction of Certain Clean Water and Drinking Water Projects	-	4,125.57				4,125.57	-	-
13-04 Sewer Main Replacement Hornblower Drive and Bluebeard Drive	315,386.27	13,217.00				328,603.27	-	-
13-05 Various Capital Improvements to Sewerage Collection System	237,016.24	-				237,016.24	-	-
13-06 Construction of Certain Clean Water and Drinking Water Projects	176,656.18	328,169.00				504,825.18	-	-
13-28 Construction of Certain Clean Water and Drinking Water Projects	84,115.36	596,204.00				680,319.36	-	-
14-03 Construction of Certain Clean Water and Drinking Water Projects	836,218.31	372,703.00				1,208,921.31	-	-
14-11, 16-09 Various Water and Sewer Utility Improvements and Related Expenses	1,680.08	-					1,680.08	-
15-12 Construction of Certain Clean Water and Drinking Water Projects	340,635.91	581,874.00					340,635.91	581,874.00
16-11 Sewer Utility Capital Improvements	9,606.24	-					9,606.24	-
<b>PAGE TOTALS</b>	<b>2,001,314.59</b>	<b>1,896,292.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,963,810.93</b>	<b>351,922.23</b>	<b>581,874.00</b>

Sheet 52

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



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,001,314.59	1,896,292.57	-	-	-	2,963,810.93	351,922.23	581,874.00
19-08 Water Sewer Utility Capital Improvements	-	186,509.71			186,509.71		-	-
20-09 WATER TOWER REHAB	-	278,600.00					-	278,600.00
20-14 VARIOUS WATER/SEWER IMPROV	-	1,075,000.00			864,475.00		-	280,525.00
PAGE TOTALS	2,001,314.59	3,436,402.28	-	-	1,050,984.71	2,963,810.93	351,922.23	1,140,999.00

Sheet 52.1

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,001,314.59	3,436,402.28	-	-	1,050,984.71	2,963,810.93	351,922.23	1,140,999.00
PAGE TOTALS	2,001,314.59	3,436,402.28	-	-	1,050,984.71	2,963,810.93	351,922.23	1,140,999.00

Sheet 52.2

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,001,314.59	3,436,402.28	-	-	1,050,984.71	2,963,810.93	351,922.23	1,140,999.00
PAGE TOTALS	2,001,314.59	3,436,402.28	-	-	1,050,984.71	2,963,810.93	351,922.23	1,140,999.00

Sheet 52.3

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER-SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,001,314.59	3,436,402.28	-	-	1,050,984.71	2,963,810.93	351,922.23	1,140,999.00
TOTALS	2,001,314.59	3,436,402.28	-	-	1,050,984.71	2,963,810.93	351,922.23	1,140,999.00

Sheet 52.4

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

# WATER-SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	496,350.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	496,350.00	XXXXXXXXXX
	496,350.00	496,350.00

# WATER-SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

\*The full amount of the 2021 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# WATER-SEWER UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2021 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 2021 or Prior Years
	-	-	-	-

## WATER-SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**2021**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	2,377.34
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	1,467,681.36
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	1,470,058.70	xxxxxxxxx
	1,470,058.70	1,470,058.70