

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021
(UNAUDITED)

POPULATION LAST CENSUS 12,754
NET VALUATION TAXABLE 2021 2,173,541,643
MUNICODE 0242

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.

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, 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 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, 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:

Certified by me

this day , 2022

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 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:	BOROUGH OF OAKLAND
Chief Financial Officer:	David Young
Signature:	David Young
Certificate #:	N-1783
Date:	2/10/2022

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, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u> </u>	\$ <u>552,240.43</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

1/20/2022

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 2021 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, 2021

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,860,467,000.00

Scott Holzauer
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, 2021

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

Title of Account		Debit	Credit
CASH		7,670,189.97	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		9,468.60	-
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	80,820.80		
CURRENT	(12,765.72)		
SUBTOTAL		68,055.08	
TAX TITLE LIENS RECEIVABLE		308,261.40	
PROPERTY ACQUIRED FOR TAXES		1,145,560.45	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RCVBL		14,149.08	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		200,000.00	
DEFICIT		-	
Page Totals:		9,415,684.58	-

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	9,415,684.58	-
APPROPRIATION RESERVES		996,684.45
ENCUMBRANCES PAYABLE		1,201,963.67
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		65,242.88
PREPAID TAXES		592,682.78
DUE TO STATE:		
MARRIAGE LICENCE		273.00
DCA TRAINING FEES		12,310.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		7,366.54
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		337,708.93
PAGE TOTAL	9,415,684.58	3,214,232.25

(Do not crowd - add additional sheets)

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 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 3a	9,415,684.58	3,214,232.25
SUBTOTAL	9,415,684.58	3,214,232.25 "C"
RESERVE FOR RECEIVABLES		1,536,026.01
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		4,665,426.32
TOTALS	9,415,684.58	9,415,684.58

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

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
TOTALS	-	-

(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, 2021

Title of Account	Debit	Credit
CASH	620,301.88	
GRANTS RECEIVABLE	835,653.50	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		745,343.48
UNAPPROPRIATED RESERVES		710,611.90
TOTALS	1,455,955.38	1,455,955.38

(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
ANIMAL CONTROL TRUST FUND		
CASH	23,170.97	
DUE TO -		
DUE TO STATE OF NJ		30.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		23,140.97
FUND TOTALS	23,170.97	23,170.97
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	778,869.98	
RESERVE FOR: OPEN SPACE		778,869.98
FUND TOTALS	778,869.98	778,869.98
LOSAP TRUST FUND		
CASH	2,404,802.12	
RESERVE FOR: LOSAP		2,404,802.12
FUND TOTALS	2,404,802.12	2,404,802.12

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	8,692,220.12	
CLAIMS, PETTY CASH		-
RSRV FOR PLANNING		219,882.06
RSRV FOR OTHER TRUST ACCOUNTS		925,447.62
RSRV FOR ACCUMULATED ABSENCE		300,130.38
RSRV FOR NET PAYROLL		5,000.00
RSRV FOR PAYROLL AGENCY		51,520.42
RSRV FOR LANDFILL CLOSURE		-
RSRV FOR SUI		142,125.40
DUE STATE SUI		7,471.00
RSRV FOR HEALTH BENEFITS		4,987,869.97
OTHER TRUST FUNDS PAGE TOTAL	8,692,220.12	6,639,446.85

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	8,692,220.12	6,639,446.85
OTHER TRUST FUNDS (continued)		
RSRV FOR BD OF ADJUSTMENT		100,350.20
RSRV FOR COAH		745,113.15
RSRV FOR LIEN REDEMPTION		1,167,152.02
RSRV FOR TICKETS		105.00
RSRV FOR FLEX SPENDING		40,052.90
TOTALS	8,692,220.12	8,692,220.12

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2021[illegible]

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

[illegible]

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:	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, 2021

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	-	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	
CASH	9,831,267.40	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	2,618,435.68	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	23,670,000.00	
UNFUNDED	4,547,698.76	
DUE TO -		
PAGE TOTALS	40,667,401.84	-

(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	40,667,401.84	-
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		23,670,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR DEBT SERVICE		1,572,330.52
RESERVE FOR PRELIINARY PLAN EXPENSES		50,454.05
RESERVE FOR LADDER TRUCK		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		7,543,728.20
UNFUNDED		4,547,698.98
ENCUMBRANCES PAYABLE		1,998,945.37
RESERVE FOR GRANTS RECEIVABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		529,851.79
DOWN PAYMENTS ON IMPROVEMENTS		-
Est Proceeds B&N ANI	4,547,698.98	
Proceeds B&N ANI		4,547,698.98
CAPITAL FUND BALANCE		754,392.93
	45,215,100.82	45,215,100.82

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	21,506.32	7,906,892.74	258,209.09	7,670,189.97
Grant Fund		625,177.69	4,875.81	620,301.88
Trust - Animal Control		24,122.97	952.00	23,170.97
Trust - Assessment				-
Trust - Municipal Open Space		778,869.98		778,869.98
Trust - LOSAP		2,404,802.12		2,404,802.12
Trust - CDBG				-
Trust - Other	22,194.97	9,038,408.09	368,382.94	8,692,220.12
Trust - Arts and Culture				-
General Capital		9,840,176.90	8,909.50	9,831,267.40
				-
UTILITIES:				
Water Operations	6,106.61	2,192,085.75	44,344.19	2,153,848.17
Water Capital		2,154,235.82	183.14	2,154,052.68
Sewer Operations	29,043.51	542,129.89	5,326.61	565,846.79
Sewer Capital		403,709.15	38.74	403,670.41
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	78,851.41	35,910,611.10	691,222.02	35,298,240.49

* 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: _____

Title:

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT 70100918	7,906,892.74
Ticket Refun 4302468940	50,078.00
GRANT FUND 4250698847	625,177.69
GENERAL CAPITAL 4241978505	9,840,176.90
WATER OPERATING 70100934	2,192,085.75
WATER CAPITAL 70100969	2,154,235.82
SEWER OPERATING 70100926	542,129.89
SEWER CAPITAL 4250698855	403,709.15
PLANNING ESCROW 4308909584	220,262.20
ANIMAL CONTROL 70101000	24,122.97
OTHER TRUST 70100942	935,521.18
CLAIMS 4308904948	12,745.34
NET PAYROLL 70101159	13,561.55
PAYROLL AGENECY 70101167	66,158.91
LANDFILL ENCLOSURE 70101035	-
MUNICIPAL OPEN SPACE 4241522112	778,869.98
UNEMPLOYMENT TRUST 70101175	149,596.40
HEALTH BENEFITS 4241524457	4,988,354.68
CLERK PETTY CASH	0.01
DPW PETTY CASH	0.02
POLICE PETTY CASH	20.01
SENIOR CENTER PETTY CASH	0.01
BD of ADJUSTMENT ESCROW 4308909592	119,399.47
COAH 4241523251	745,113.15
LIEN REDEMPTION 70101434	1,397,385.95
FLEX SPENDING 4264956158	40,056.28
ACCUMULATED ABSENCE TRUST 4308909609	300,154.93
COMMUNITY DEVELOPMENT	-
LOSAP	2,404,802.12
PAGE TOTAL	35,910,611.10

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"

[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, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
CLEAN COMM	-	25,993.26	25,993.26			-
CLEAN COMM MINI		300.00	300.00			-
Municipal Alliance - County	10,293.60	9,876.00	3,301.08		5,368.82	11,499.70
Municipal Alliance - Local	-	2,469.00	2,469.00			-
Body Armor Grant -	7,210.83	2,218.72	2,218.72			7,210.83
Body Armor Grant -		457.80				457.80
Recycle Tonnage	-	42,067.16	42,067.16			-
DDFE	2,775.94	6,501.61	6,501.61		2,775.94	-
Alcohol Education Rehab Grant		454.40	454.40			-
Highlands Plan Conformance Grant	4,824.00					4,824.00
HIGHLANDS PLAN CONF GRANT	249,357.00		74,689.00			174,668.00
CENSUS	-					-
Comm Dev Block Grant Sr Cntr	119,316.00					119,316.00
CDBG Sr Cntr Software	10,300.00		10,300.00			-
FIRE PREVENTION	-					-
FIREFIGHTER ASSISTANCE	210,476.19		210,476.19			-
Ramapo Valley Park Grant	40,000.00					40,000.00
Van Allen	19,503.00					19,503.00
BERGEN COUNTY ROLLER HOCKEY	17,125.00		3,527.41		13,597.59	-
PAGE TOTALS	691,181.56	90,337.95	382,297.83	-	21,742.35	377,479.33

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	691,181.56	90,337.95	382,297.83	-	21,742.35	377,479.33
SUSTAINABLE JERSEY GRANT	4,000.00					4,000.00
BCUA 19 Recycle /	3,000.00					3,000.00
SUSTAINABLE JERSEY GARDEN	8,000.00		754.68			7,245.32
2019 ROOTS FOR RIVERS	2,907.70		147.12			2,760.58
2020 Roots for Rivers				2,171.90		2,171.90
BMED - EMPLOYEE WELLNESS	1,795.89	10,000.00				11,795.89
BMED - WELLNESS 2020	10,000.00		4,202.00			5,798.00
Audubon Society		1,500.00	1,500.00			-
Police Body Worn Cameras		52,988.00				52,988.00
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	30,000.00			33,500.00
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				42,191.00
SAGE - DWI		6,000.00				6,000.00
						-
PAGE TOTALS	720,885.15	553,240.43	418,901.63	2,171.90	21,742.35	835,653.50

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	720,885.15	553,240.43	418,901.63	2,171.90	21,742.35	835,653.50
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						-
TOTALS	720,885.15	553,240.43	418,901.63	2,171.90	21,742.35	835,653.50

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				
CLEAN COMM GRANT	38,447.63	-		17,685.67			20,761.96
CLEAN COMM GRANT S&W	-	25,993.26		-			25,993.26
Municipal Alliance - County	18,001.28	9,876.00		2,487.80	(401.01)		24,988.47
Municipal Alliance - local	4,645.50	2,469.00		1,938.48	401.01	5,368.82	208.21
Body Armor Grant - State	-	-	457.80		1,760.92		2,218.72
Body Armor Grant -Fed	2,231.33	2,218.72		2,668.40	(1,760.92)		20.73
Recycling Tonnage	4,397.67	42,067.16		23,555.38			22,909.45
Drunk Driving Enforcement Fund	10,136.67		6,501.61	2,353.98	(2,775.94)	2,775.94	8,732.42
Alcohol Education Rehab Grant	1,694.62		454.40	900.00			1,249.02
NJMVC - Police Fees	24,285.00	-		-			24,285.00
Highlands Plan Conformance Grant	6,644.58	-		-			6,644.58
HIGHLANDS PLAN CONF GRANT	101,362.75	-		6,725.00			94,637.75
Comm Dev Block Grant	7,316.00			-			7,316.00
CDBG SR CNTR SOFTWARE	10,300.00			10,300.00			-
Office Emerg Mgmt	8,007.80			-			8,007.80
FEMA FIREFIGHTER ASSISTANCE	210,476.19			210,476.19			-
Ramapo Valley Park Grant	28,741.25			-			28,741.25
BERGEN CO HIST PRES	352.00			-			352.00
BERGEN COUNTY ROLLER HOCKEY	17,125.00			3,527.41		13,597.59	-
PAGE TOTALS	494,165.27	82,624.14	7,413.81	282,618.31	(2,775.94)	21,742.35	277,066.62

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet
11.1

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	494,165.27	82,624.14	7,413.81	282,618.31	(2,775.94)	21,742.35	277,066.62
SUSTAINABLE JERSEY GRANT	625.44			625.44			(0.00)
SUSTAINABLE JERSEY COMM GARDEN	4,278.28			3,672.29			605.99
2019 ROOTS FOR RIVERS	2,907.20			2,754.68			152.52
BMED - EMPLOYEE WELLNESS	1,348.98	10,000.00	-	4,048.97			7,300.01
BMED - EMPLOYEE WELLNESS 2020	9,205.00			1,857.07			7,347.93
RADON AWARENESS	2,000.00			2,000.00	2,000.00		2,000.00
2020 Roots for Rivers			-	2,147.12	2,171.90		24.78
CLEAN COMMUNITIES mini		300.00	-	79.26			220.74
Audubon Society			1,500.00	1,496.59			3.41
Police Body Worn Cameras			52,988.00	-			52,988.00
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
SAGE - DWI			6,000.00	781.00			5,219.00
Community Forestry			21,787.50				21,787.50
Senior Cntr Upgrade			42,191.00				42,191.00
PAGE TOTALS	514,530.17	92,924.14	460,316.29	302,080.73	1,395.96	21,742.35	745,343.48

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	514,530.17	92,924.14	460,316.29	302,080.73	1,395.96	21,742.35	745,343.48
							-
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PAGE TOTALS	514,530.17	92,924.14	460,316.29	302,080.73	1,395.96	21,742.35	745,343.48

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	514,530.17	92,924.14	460,316.29	302,080.73	1,395.96	21,742.35	745,343.48
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							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	514,530.17	92,924.14	460,316.29	302,080.73	1,395.96	21,742.35	745,343.48

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
CLEAN COMM GRANT	25,993.26	25,993.26		27,658.58		27,658.58
ARPA # 1	-			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
Recycling Tonage			42,067.16	42,067.16		-
Drunk Driving			6,501.61	6,501.61		-
Audobon			1,500.00	1,500.00		-
Alcohol Rehab			454.40	454.40		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	25,993.26	25,993.26	50,523.17	761,135.07	-	710,611.90

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	-
School Tax Deferred		
(Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxxx	
Levy Calendar Year 2021	xxxxxxxxxxx	31,225,936.00
Paid	31,225,936.00	xxxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	-	xxxxxxxxxxx
School Tax Deferred		
(Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	31,225,936.00	31,225,936.00

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	12,770,613.00
Paid	12,770,613.00	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.	12,770,613.00	12,770,613.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	6,087.15
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	6,330,879.21
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	262,464.53
Due County for Added and Omitted Taxes	XXXXXXXXXX	7,366.54
Paid	6,599,430.89	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	7,366.54	XXXXXXXXXX
	6,606,797.43	6,606,797.43

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	1,925,000.00	1,925,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	3,487,869.14	3,805,378.21	317,509.07
Added by N.J.S.A. 40A:4-87 (List on 17a)	460,316.29	460,316.29	-
			-
			-
Total Miscellaneous Revenue Anticipated	3,948,185.43	4,265,694.50	317,509.07
Receipts from Delinquent Taxes	10,000.00	15,096.84	5,096.84
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	15,033,284.45	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	873,712.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	15,906,996.45	16,316,584.84	409,588.39
	21,790,181.88	22,522,376.18	732,194.30

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	66,676,441.42
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	31,225,936.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	12,770,613.00	xxxxxxxxxx
County Taxes	6,593,343.74	xxxxxxxxxx
Due County for Added and Omitted Taxes	7,366.54	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	217,597.30	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	455,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	16,316,584.84	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.	67,131,441.42	67,131,441.42

(Continued)

Source	Budget	Realized	Excess or Deficit
159 - DRUNK DRIVING ENFORCEMENT	6,501.61	6,501.61	-
159 - Alcohol Education Rehab	454.40	454.40	-
159 - Audubon Society	1,500.00	1,500.00	-
159 - Police Body Worn Cameras	52,988.00	52,988.00	-
		-	-
159 - SRTS Design	70,201.98	70,201.98	-
159 - Roosevelt Riverfront Bergen Cnty	79,534.00	79,534.00	-
Brotherton /Bergen Cnty Tennis Court	63,500.00	63,500.00	-
159 - Great Oak Park Band Shell	40,200.00	40,200.00	-
159 - Bulletproof Vest	457.80	457.80	-
159 - CDBG Grndvw/Mntvw Water main	75,000.00	75,000.00	-
159 - SAGE - DWI	6,000.00	6,000.00	-
159 - Community Forestry	21,787.50	21,787.50	-
159 - Senior Cntr Upgrade	42,191.00	42,191.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	460,316.29	460,316.29	-

CFO Signature: _____

STATEMENT OF GENERAL BUDGET REVENUES 2021
(Continued)

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

[illegible]

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

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		21,329,865.59
2021 Budget - Added by N.J.S.A. 40A:4-87		460,316.29
Appropriated for 2021 (Budget Statement Item 9)		21,790,181.88
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		200,000.00
Total General Appropriations (Budget Statement Item 9)		21,990,181.88
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		21,990,181.88
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	20,538,497.43	
Paid or Charged - Reserve for Uncollected Taxes	455,000.00	
Reserved	996,684.45	
Total Expenditures		21,990,181.88
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)

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	317,509.07
Delinquent Tax Collections	xxxxxxxxxx	5,096.84
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	409,588.39
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	87,099.82
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	1,243,558.29
Prior Years Interfunds Returned in 2021	xxxxxxxxxx	17,154.97
Refund taxes/Pymnts realized prior year	36,880.40	
Balance of operations		91,901.76
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2021	-	xxxxxxxxxx
Balance - December 31, 2021	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 2021		xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	2,135,028.74	xxxxxxxxxx
	2,171,909.14	2,171,909.14

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
copies	448.03
return check fee	260.00
hotel tax	1,072.44
reports	355.00
FEMA 2018 reim	6,124.10
Losap Unvested Return	28,899.46
duplicte check fee	1,189.00
JIF Dividend	18,836.00
alarm fines/misc	4,050.00
polling reim	320.00
mail reim	435.00
Payment Window MISC	7,383.28
Payment Window TAX	9,630.01
Municipal Pipe Line	1,082.50
State of New Jersey	3,478.00
refund pge	90.00
S&D Fire	2,247.00
abandoned property maint	1,200.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	87,099.82

SURPLUS - CURRENT FUND
YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	4,455,397.58
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,135,028.74
4. Amount Appropriated in the 2021 Budget - Cash	1,925,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2021	4,665,426.32	xxxxxxxxxx
	6,590,426.32	6,590,426.32

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

Cash		7,670,189.97
Investments		
Sub Total		7,670,189.97
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,214,232.25
Cash Surplus		4,455,957.72
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	9,468.60	
Deferred Charges #	-	
Cash Deficit #		
special emergency 5 yr revaluation	200,000.00	
Total Other Assets		209,468.60
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.		4,665,426.32

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) # or (Abstract of Ratables)	\$	66,714,243.35
	\$	
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.	\$	74,637.61
5a. Subtotal 2021 Levy	\$	66,788,880.96
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2021 Tax Levy	\$	66,788,880.96
6. Transferred to Tax Title Liens	\$	34,119.87
7. Transferred to Foreclosed Property	\$	
8. Remitted, Abated or Canceled	\$	91,866.48
9. Discount Allowed	\$	(781.09)
10. Collected in Cash: In 2020	\$	428,809.89
In 2021*	\$	65,669,872.53
Homestead Benefit Credit	\$	500,259.00
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	77,500.00
Total To Line 14	\$	66,676,441.42
11. Total Credits	\$	66,801,646.68
12. Amount Outstanding December 31, 2021	\$	(12,765.72)
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u>99.83%</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	\$ 66,676,441.42
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 66,676,441.42

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)	\$ 66,676,441.42
LESS: Proceeds from Accelerated Tax Sale	126,216.71
Net Cash Collected	\$ 66,550,224.71
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 66,788,880.96
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.64%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 66,676,441.42
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 66,676,441.42
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 66,788,880.96
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.83%

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	9,493.60	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	67,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	8,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	-	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,500.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	(250.00)
9. Received in Cash from State	XXXXXXXXXX	77,775.00
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	9,468.60
Due To State of New Jersey	-	XXXXXXXXXX
	88,493.60	88,493.60

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

Line 2	67,750.00
Line 3	8,000.00
Line 4	3,250.00
Sub - Total	79,000.00
Less: Line 7	1,500.00
To Item 10, Sheet 22	77,500.00

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

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	320,008.93
Taxes Pending Appeals	320,008.93	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	17,700.00
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2021		337,708.93	XXXXXXXXXX
Taxes Pending Appeals*	337,708.93	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		337,708.93	337,708.93

Debra Benigno

Signature of Tax Collector

T-8432

License #

1/21/2022

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		450,017.58	XXXXXXXXXX
A. Taxes	92,821.52	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	357,196.06	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	90,610.45
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	359,407.13
8. Totals		450,017.58	450,017.58
9. Balance Brought Down		359,407.13	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	15,096.84
A. Taxes	12,000.72	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	3,096.12	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		44,771.91	XXXXXXXXXX
13. 2021 Taxes		(12,765.72)	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	376,316.48
A. Taxes	68,055.08	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	308,261.40	XXXXXXXXXX	XXXXXXXXXX
15. Totals		391,413.32	391,413.32

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 4.20%
17. Item No.14 multiplied by percentage shown above is 15,805.29 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	1,054,950.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	90,610.45	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. Property Foreclosed 101 Lakeside Blvd		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, 2021	XXXXXXXXXX	1,145,560.45
	1,145,560.45	1,145,560.45

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2021		XXXXXXXXXX
16. 2021 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	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.	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*	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
Emergency Authorization - Schools	\$ <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>	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ -	\$ -

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	<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 2021</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, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
5/26/2021	5 Year - Revaluation	20,000.00	40,000.00	200,000.00	-	-	200,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	20,000.00	40,000.00	200,000.00	-	-	200,000.00

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, 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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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, 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	xxxxxxxxxx	25,426,000.00	
Issued	xxxxxxxxxx		
Paid	1,756,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	23,670,000.00	xxxxxxxxxx	
	25,426,000.00	25,426,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 1,775,000.00
2022 Interest on Bonds*		\$ 481,795.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 481,795.00

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
LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
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		\$	
TYPE I SCHOOL SERIAL BONDS			
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.	\$	\$
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, 2021	Date of Maturity	Rate of Interest	2022 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 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)

Sheet
33.1

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	-		-			-	-	
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 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)

Sheet 33
Totals

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	-		-			-	-	
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 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

Sheet 34

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.								
Total			-	-		-	-	

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
09-607 Acquisition of Real Property	47,711.41			(3,719.97)	(2,845.00)		46,836.44	
13-690 Recreation Improvements	235,293.22			27,842.75	67,159.78	33,000.16	162,976.03	
14-704 Various Public Improvements	483,183.75			23,936.85	73,936.85	16,000.00	417,183.75	
15-717 Various Improvements	25,000.00					25,000.00	-	
15-718 Various Improvements	-	260,430.94		29,678.50	29,771.00		-	260,338.44
16-741 Various Improvements	1,507.56					0.01	1,507.55	
16-742 Various Improvements	93,683.55				3,915.00		89,768.55	
16-743 Various Improvements	-	871,439.49		53,617.11	158,777.86	53,871.34	378,745.86	333,661.54
16-748 Van Allen House Improvements	-			666.00	666.00		-	
17-749 Improvements to Public Library	-			62,820.80	51,671.80		11,149.00	
17-760 Various Capital Funded Imprv/Acq	35,443.56						35,443.56	
17-761 Various Capital Improvements		406,838.60		490,379.59	468,109.89		279,108.30	150,000.00
18-770 Various Capital Funded Imprv/Acq	56,320.15			2,416.85	7,920.14	2,592.39	48,224.47	
18-771 Various Capital Improvements		1,372,081.56		319,944.79	375,424.35		747,267.00	569,335.00
19-786 Various Capital Funded Imprv / Acq	51,542.37			49,497.60	78,588.54	6,657.32	15,794.11	
19-787 Various Capital Improvements		796,711.69		1,140,912.96	1,633,540.46	64,722.95	239,361.24	
19-789 Allerman Brook		13,782.30		4,481.25	7,093.55	11,170.00		0.00
20-809 Various Capital Funded Imprv / Acq	318,431.45			308,217.16	457,478.56	3,418.07	165,751.98	
20-810 Various Capital Improvements	-	5,241,584.02		100,585.95	1,517,205.17	18,574.84	3,119,025.96	687,364.00
Page Total	1,348,117.02	8,962,868.60	-	2,611,278.19	4,928,413.95	235,007.08	5,758,143.80	2,000,698.98

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,348,117.02	8,962,868.60	-	2,611,278.19	4,928,413.95	235,007.08	5,758,143.80	2,000,698.98
21-829 Patriot Br Supplemental			1,100,000.00		474.43		52,525.57	1,047,000.00
21-824 Library HVAC			65,000.00		65,000.00		-	
21-831 Various Capital Funded Imprv / Acq			686,000.00		265,305.46	6,818.61	413,875.93	
21-855 Various Capital Improvements			1,620,000.00		817.10		119,182.90	1,500,000.00
21-856 Fire Apparatus			1,200,000.00				1,200,000.00	-
PAGE TOTALS	1,348,117.02	8,962,868.60	4,671,000.00	2,611,278.19	5,260,010.94	241,825.69	7,543,728.20	4,547,698.98

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
PREVIOUS PAGE TOTALS	1,348,117.02	8,962,868.60	4,671,000.00	2,611,278.19	5,260,010.94	241,825.69	7,543,728.20	4,547,698.98
PAGE TOTALS	1,348,117.02	8,962,868.60	4,671,000.00	2,611,278.19	5,260,010.94	241,825.69	7,543,728.20	4,547,698.98

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
PREVIOUS PAGE TOTALS	1,348,117.02	8,962,868.60	4,671,000.00	2,611,278.19	5,260,010.94	241,825.69	7,543,728.20	4,547,698.98
GRAND TOTALS	1,348,117.02	8,962,868.60	4,671,000.00	2,611,278.19	5,260,010.94	241,825.69	7,543,728.20	4,547,698.98

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	272,975.39
Received from 2021 Budget Appropriation*	xxxxxxxxx	1,130,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	93,486.40
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
PER RESO 21-107 Site Remediation at Postash	9,000.00	xxxxxxxxx
PER RESO 21-121 Downtown Traffic	15,490.00	xxxxxxxxx
PER RESO R21-184, R21-185, R21-186 Phase 2 Flood - Phase 3 Flood	18,120.00	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	924,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	529,851.79	xxxxxxxxx
	1,496,461.79	1,496,461.79

*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
21-829 Patriot Br Supplemental	1,100,000.00	1,047,000.00	53,000.00	
21-824 Library HVAC	65,000.00		65,000.00	
21-831 Various Capital Funded Imp	686,000.00		686,000.00	
21-855 Various Capital Improvemen	1,620,000.00	1,500,000.00	120,000.00	
21-856 Fire Apparatus	1,200,000.00		1,200,000.00	
Total	4,671,000.00	2,547,000.00	2,124,000.00	-

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	606,053.64
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	148,339.29
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	754,392.93	xxxxxxxxxx
	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 2021 was

\$ 66,788,880.96

2. Amount of Item 1 Collected in 2021 (*)

\$ 66,676,441.42

3. Seventy (70) percent of Item 1

\$ 46,752,216.67

(*) 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 YES

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

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 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 NO

D.

1. Cash Deficit 2020

\$ -

2. 4% of 2020 Tax Levy for all purposes:

Levy -- \$ 65,219,463.75 = \$ 2,608,778.55

3. Cash Deficit 2021

\$ -

4. 4% of 2021 Tax Levy for all purposes:

Levy -- \$ 66,714,243.35 = \$ 2,668,569.73

E.

Unpaid

2020

2021

Total

1. State Taxes

\$ -

\$ -

\$ -

2. County Taxes

\$ -

\$ 7,366.54

\$ 7,366.54

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 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 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	2,153,848.17	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	186,165.73	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		217,789.17
Encumbrances Payable		152,651.07
Accrued Interest on Bonds and Notes		3,051.36
Due to -		
Reserve for Encumbrance		
Reserve for Rate Stabilization		360,000.00
Subtotal - Cash Liabilities		733,491.60 "C"
Reserve for Consumer Accounts and Lien Receivable		186,165.73
Fund Balance		1,420,356.57
Total	2,340,013.90	2,340,013.90

(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 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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	377,362.98	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	377,362.98
CASH	2,154,055.68	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	13,869,176.00	
AUTHORIZED AND UNCOMPLETED	1,805,000.00	
PAGE TOTALS	18,205,594.66	377,362.98

(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 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	18,205,594.66	377,362.98
BONDS PAYABLE		1,080,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		664,154.65
UNFUNDED		-
CONTRACTS PAYABLE		668,819.00
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		11,882,671.00
RESERVE FOR DEFERRED AMORTIZATION		2,334,142.00
RESERVE FOR DEBT SERVICE		169,230.19
RESERVE FOR PRELIMINARY EXPENSES		5,765.50
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		709,291.25
CAPITAL FUND BALANCE		314,158.09
TOTALS	18,205,594.66	18,205,594.66

(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, 2021[illegible]

(Do not crowd - add additional sheets

ANALYSIS OF 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, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	577,363.00	577,363.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
RENTS	2,000,000.00	2,217,242.57	217,242.57
MISC	5,000.00	16,585.10	11,585.10
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,582,363.00	2,811,190.67	228,827.67
Deficit (General Budget) **			-
	2,582,363.00	2,811,190.67	228,827.67

** 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		2,582,363.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,582,363.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,582,363.00
Deduct Expenditures:		
Paid or Charged	2,364,573.83	
Reserved	217,789.17	
Surplus (General Budget)**		
Total Expenditures		2,582,363.00
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 2021 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 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)")	2,811,190.67	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		2,811,190.67
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	2,364,573.83	
Reserved	217,789.17	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,582,363.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,582,363.00
Excess		228,827.67
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	228,827.67	
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 Utility for 2020

2020 Appropriation Reserves Canceled in 2021	167,164.18	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		167,164.18

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

RESULTS OF 2021 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	228,827.67
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	167,164.18
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	395,991.85	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	395,991.85	395,991.85

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	1,604,223.22
Excess in Results of 2021 Operations	xxxxxxxxxx	395,991.85
Amount Appropriated in the 2021 Budget - Cash	577,363.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Restore PPY Encumbrance	2,495.50	
Balance - December 31, 2021	1,420,356.57	xxxxxxxxxx
	2,000,215.07	2,000,215.07

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

Cash	2,153,848.17
Investments	
Interfund Accounts Receivable	
Subtotal	2,153,848.17
Deduct Cash Liabilities Marked with "C" on Trial Balance	733,491.60
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,420,356.57
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	1,420,356.57

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020			\$	261,398.80
Increased by:				
Rents Levied			\$	2,147,077.95
Decreased by:				
Collections	\$	2,222,864.64		
Overpayments applied	\$	(553.62)		
Transfer to Liens	\$			
Other	\$			
			\$	2,222,311.02
Balance December 31, 2021			\$	186,165.73

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2020			\$	
Increased by:				
Transfers from Accounts Receivable	\$			
Penalties and Costs	\$			
Other	\$			
			\$	-
Decreased by:				
Collections	\$			
Other	\$			
			\$	-
Balance December 31, 2021			\$	-

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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 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		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx	1,215,000.00	
Issued	xxxxxxxxxx		
Paid	135,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	1,080,000.00	xxxxxxxxxx	
	1,215,000.00	1,215,000.00	
2022 Bond Maturities - Capital Bonds			\$ 135,000.00
2022 Interest on Bonds		\$ 32,568.76	

INTEREST ON BONDS - WATER UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$ 32,568.76	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 3,051.36	
Subtotal	\$ 29,517.40	
Add: Interest to be Accrued as of 12/31/2022	\$ 2,376.56	
Required Appropriation 2022		\$ 31,893.96

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 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		\$	
WATER UTILITY LOAN			
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 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
	-	-		

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
WATER UTILITY LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - WATER 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 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.								
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 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 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.								
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 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 UTILITY BUDGET	
2022 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2022	\$
Required Appropriation 2022	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

Sheet 51

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 **	
	-		-			-	-	

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 UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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
18-774 Various Water	34,151.65			27,667.75	21,561.75		40,257.65	
21-833 Water Improvements			1,600,000.00		976,103.00		623,897.00	
PAGE TOTALS	34,151.65	-	1,600,000.00	27,667.75	997,664.75	-	664,154.65	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	34,151.65	-	1,600,000.00	27,667.75	997,664.75	-	664,154.65	-
PAGE TOTALS	34,151.65	-	1,600,000.00	27,667.75	997,664.75	-	664,154.65	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	34,151.65	-	1,600,000.00	27,667.75	997,664.75	-	664,154.65	-
PAGE TOTALS	34,151.65	-	1,600,000.00	27,667.75	997,664.75	-	664,154.65	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	34,151.65	-	1,600,000.00	27,667.75	997,664.75	-	664,154.65	-
PAGE TOTALS	34,151.65	-	1,600,000.00	27,667.75	997,664.75	-	664,154.65	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	34,151.65	-	1,600,000.00	27,667.75	997,664.75	-	664,154.65	-
TOTALS	34,151.65	-	1,600,000.00	27,667.75	997,664.75	-	664,154.65	-

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	1,790,047.25
Received from 2021 Budget Appropriation	xxxxxxxxx	582,244.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
Water Main per reso 21-108	63,000.00	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	1,600,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	709,291.25	xxxxxxxxx
	2,372,291.25	2,372,291.25

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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 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
21-833 Water Improvements	1,600,000.00		1,600,000.00	1,600,000.00
	1,600,000.00	-	1,600,000.00	1,600,000.00

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	314,158.09
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	314,158.09	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 - 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	565,846.79	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	77,262.85	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		146,233.04
Encumbrances Payable		43,055.94
Accrued Interest on Bonds and Notes		982.16
Due to -		
Reserve for Rate Stabilization		79,000.00
Subtotal - Cash Liabilities		269,271.14 "C"
Reserve for Consumer Accounts and Lien Receivable		77,262.85
Fund Balance		296,575.65
Total	643,109.64	643,109.64

(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 - 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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	5,979,640.22	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	5,979,640.22
CASH	403,670.41	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	304,100.00	
AUTHORIZED AND UNCOMPLETED	6,315,797.22	
PAGE TOTALS	13,003,207.85	5,979,640.22

(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 - 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	13,003,207.85	5,979,640.22
BONDS PAYABLE		125,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		720,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		9,327.86
UNFUNDED		5,226,326.00
CONTRACTS PAYABLE		517,010.78
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		179,100.00
RESERVE FOR DEFERRED AMORTIZATION		36,157.00
RESERVE FOR DEBT SERVICE		60,000.00
RESEREVE FOR PRELIMINARY PLAN EXP		21,275.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		120,064.00
CAPITAL FUND BALANCE		9,306.99
TOTALS	13,003,207.85	13,003,207.85

(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, 2021[illegible]

(Do not crowd - add additional sheets)

ANALYSIS OF 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, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		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 SEWER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	25,000.00	25,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
RENTS	415,000.00	413,451.69	(1,548.31)
Deficit General Budget	168,444.00	168,444.00	-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	608,444.00	606,895.69	(1,548.31)
Deficit (General Budget) **			-
	608,444.00	606,895.69	(1,548.31)

** 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		608,444.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		608,444.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		608,444.00
Deduct Expenditures:		
Paid or Charged	462,210.96	
Reserved	146,233.04	
Surplus (General Budget)**		
Total Expenditures		608,444.00
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 2021 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 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)")	606,895.69	
Miscellaneous Revenue Not Anticipated	800.35	
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		607,696.04
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	462,210.96	
Reserved	146,233.04	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	608,444.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		608,444.00
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		747.96
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	747.96	

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 Sewer Utility for 2020

2020 Appropriation Reserves Canceled in 2021	88,437.54	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		88,437.54

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

RESULTS OF 2021 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	800.35
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	88,437.54
Deficit in Anticipated Revenues	1,548.31	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	87,689.58	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	89,237.89	89,237.89

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	233,886.07
Excess in Results of 2021 Operations	xxxxxxxxxx	87,689.58
Amount Appropriated in the 2021 Budget - Cash	25,000.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	296,575.65	xxxxxxxxxx
	321,575.65	321,575.65

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

Cash	565,846.79
Investments	
Interfund Accounts Receivable	
Subtotal	565,846.79
Deduct Cash Liabilities Marked with "C" on Trial Balance	269,271.14
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	296,575.65
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	296,575.65

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020			\$	102,656.73
Increased by:				
Rents Levied			\$	390,000.35
Decreased by:				
Collections	\$	412,789.49		
Overpayments applied	\$	2,604.74		
Transfer to Liens	\$	-		
Other	\$			
			\$	415,394.23
Balance December 31, 2021			\$	77,262.85

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2020			\$	
Increased by:				
Transfers from Accounts Receivable	\$			
Penalties and Costs	\$			
Other	\$			
			\$	-
Decreased by:				
Collections	\$			
Other	\$			
			\$	-
Balance December 31, 2021			\$	-

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
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 <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
1.	Emergency Authorization - Municipal*	\$	\$	\$	\$ -
2.		\$	\$	\$	\$ -
3.		\$	\$	\$	\$ -
4.		\$	\$	\$	\$ -
5.		\$	\$	\$	\$ -
	Deficit in Operations	\$	\$	\$	\$ -
	Total Operating	\$ -	\$ -	\$ -	\$ -
6.		\$	\$	\$	\$ -
7.		\$	\$	\$	\$ -
	Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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
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		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx	140,000.00	
Issued	xxxxxxxxxx		
Paid	15,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	125,000.00	xxxxxxxxxx	
	140,000.00	140,000.00	
2022 Bond Maturities - Capital Bonds			\$ 15,000.00
2022 Interest on Bonds		\$ 3,775.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$ 3,775.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 314.58	
Subtotal	\$ 3,460.42	
Add: Interest to be Accrued as of 12/31/2022	\$ 277.08	
Required Appropriation 2022		\$ 3,737.50

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
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		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - 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 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
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		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - 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 BONDS ISSUED DURING 2021

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

DEBT SERVICE FOR 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. 18-775 Phase 1 Sewer Engineering	300,000.00	12/13/2019	300,000.00	4/1/2022	0.34%	5,084.75	362.66	4/1/2022
2. 20-815 I&I Reduction	420,000.00	11/23/2021	420,000.00	4/1/2022	0.34%		483.56	4/1/2022
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	720,000.00		720,000.00			5,084.75	846.22	

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 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.								
TOTAL	720,000.00		720,000.00			5,084.75	846.22	

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 - SEWER UTILITY BUDGET	
2022 Interest on Notes	\$ 846.22
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 667.58
Subtotal	\$ 178.64
Add: Interest to be Accrued as of 12/31/2022	\$
Required Appropriation 2022	\$ 178.64

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Sheet 51

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 **	
	-		-			-	-	

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 SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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
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	-	375,000.00		45,000.00	222,899.00		-	197,101.00
20-817 STP DECOM/NBCUA	-	5,500,000.00			470,775.00		-	5,029,225.00
Total	9,327.86	5,875,000.00	-	46,362.34	695,036.34	-	9,327.86	5,226,326.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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	9,327.86	5,875,000.00	-	46,362.34	695,036.34	-	9,327.86	5,226,326.00
PAGE TOTALS	9,327.86	5,875,000.00	-	46,362.34	695,036.34	-	9,327.86	5,226,326.00

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	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	9,327.86	5,875,000.00	-	46,362.34	695,036.34	-	9,327.86	5,226,326.00
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PREVIOUS PAGE TOTALS	9,327.86	5,875,000.00	-	46,362.34	695,036.34	-	9,327.86	5,226,326.00
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SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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	9,327.86	5,875,000.00	-	46,362.34	695,036.34	-	9,327.86	5,226,326.00
TOTALS	9,327.86	5,875,000.00	-	46,362.34	695,036.34	-	9,327.86	5,226,326.00

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	100,127.00
Received from 2022 Budget Appropriation	xxxxxxxx	19,937.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	120,064.00	xxxxxxxx
	120,064.00	120,064.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	
Received from 2022 Budget Appropriation *	xxxxxxxx	
Received from 2022 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	-	xxxxxxxx
	-	-

*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.

SEWER UTILITY CAPITAL 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
	-	-	-	-

SEWER UTILITY FUND
STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	9,306.99
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	9,306.99	xxxxxxxxx
	9,306.99	9,306.99