

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 **TOWN** of **DOVER** 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:


Mauricio Canto
(Registered Municipal Accountant)

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
(Firm Name)

1 HARMON MEADOW BLVD, SUITE 3002
(Address)

Certified by me SECAUCUS, NJ 07094
(Address)

this 23rd day May, 2022

201-275-0823
(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: TOWN OF DOVER
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: TOWN OF DOVER
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

22-6001751

Fed I.D. #

TOWN OF DOVER

Municipality

MORRIS

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>322,909.60</u>	\$ <u>283,623.06</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.

Signature of Chief Financial Officer

Date

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	9,081,203.37	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-	10,711.86
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	6,503.47	
CURRENT	397,739.16	
SUBTOTAL	404,242.63	
TAX TITLE LIENS RECEIVABLE	466,597.66	
PROPERTY ACQUIRED FOR TAXES	204,400.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	7,526.24	
SEWER ACCOUNTS RECEIVABLE	218,963.98	
DUE FOR POLICE OUTSIDE SERVICES	49,386.49	
BOARD OF EDUCATION POLICE SERVICES	5,718.72	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	1,589,341.86	
DEFICIT	-	
Page Totals:	12,027,380.95	10,711.86

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	12,027,380.95	10,711.86
APPROPRIATION RESERVES		1,832,552.15
ENCUMBRANCES PAYABLE		161,946.23
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		62,694.82
PREPAID TAXES		290,030.12
PREPAID SEWER RENTS		1,208.94
DUE TO STATE:		
MARRIAGE LICENCE		4,495.00
DCA TRAINING FEES		3,772.00
LOCAL SCHOOL TAX PAYABLE		1,252,989.23
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		7,197.40
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
DUE TO GRANT FUND		2,548,268.66
DUE TO HOUSING AUTHORITY		1,037.70
RESERVE FOR:		
LIBRARY STATE AID		4,783.12
THIRD PARTY LIENS		2,801.39
SALE OF MUNICIPAL ASSETS		45,448.93
MAINTENANCE OF LIBRARY		-
PAGE TOTAL	12,027,380.95	6,229,937.55

**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	8,377.28	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		8,377.28
FUND TOTALS	8,377.28	8,377.28
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

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

Sheet 7

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1,478,311.70	12,677,161.01	5,074,269.34	9,081,203.37
Grant Fund				-
Trust - Animal Control		9,795.00	1,417.72	8,377.28
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	573,786.75	876,585.12	1,085.80	1,449,286.07
Trust - Arts and Culture				-
General Capital	1,682,273.99	6,579,232.98	26,438.63	8,235,068.34
				-
<u>UTILITIES:</u>				
Water Utility Operating Fund	106,317.31	2,825,516.14	93,916.21	2,837,917.24
Water Utility Capital Fund	1,821,019.16	443,043.47	127,807.19	2,136,255.44
Parking Utility Operating Fund	-	184,770.07	36,155.40	148,614.67
Parking Utility Capital Fund	164.40	375,342.04	13,197.09	362,309.35
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	5,661,873.31	23,971,445.83	5,374,287.38	24,259,031.76

* 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: Registered Municipal Accountant

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Small Cities CDBG Program:						-
Roadway Improvements 2018	110,000.00	-	6,515.00	-	-	103,485.00
Housing Rehabilitation 2018	115,900.00	-	115,900.00	-	-	-
Housing Rehabilitation 2017	81,004.95	-	81,004.95	-	-	-
						-
						-
Bulletproof Vest Program 2021	-	4,994.10	-	-	-	4,994.10
Bulletproof Vest Program 2020	1,909.57	-	-	-	-	1,909.57
Bulletproof Vest Program (Various)	7,455.41	-	-	-	-	7,455.41
Assistance to Firefighters Grant 2021	-	75,051.71	-	-	-	75,051.71
Assistance to Firefighters Grant 2019	35,785.85	-	29,226.94	-	-	6,558.91
SAFER 2019	102,666.21	-	127,314.95	-	-	(24,648.74)
FEMA - COVID -19	-	27,866.00	27,866.00	-	-	-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	454,721.99	107,911.81	387,827.84	-	-	174,805.96

**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	454,721.99	107,911.81	387,827.84	-	-	174,805.96
Clean Communities Program 2020	-	25,302.19	25,302.19	-	-	-
Recycling Tonnage Grant 2021	-	16,236.11	16,236.11	-	-	-
Pedestrian Safety Grant 2021	-	15,000.00	-	-	-	15,000.00
Pedestrian Safety Grant 2018	212.50	-	-	-	-	212.50
Click it or Ticket it 2019	2,640.00	-	-	-	-	2,640.00
Distracted Drivers2021	-	7,500.00	-	-	-	7,500.00
Drive Sober or Get Pulled Over 2021	-	6,000.00	6,000.00	-	-	-
State Library Grant 2021	-	1,200,000.00	1,193,312.00	-	-	6,688.00
NJ Department of Transportation:						-
William Street 2019	44,000.00	-	44,000.00	-	-	-
Essex Street 2021	-	375,000.00	-	-	-	375,000.00
Municipal Alliance on Alcoholism and Drug Abuse 2021	-	7,755.00	-	-	-	7,755.00
Municipal Alliance on Alcoholism and Drug Abuse 2020	-	875.00	-	-	-	875.00
Municipal Alliance on Alcoholism and Drug Abuse 2019	6,051.37	-	-	-	-	6,051.37
Municipal Alliance on Alcoholism and Drug Abuse 2018	23,361.00	-	7,933.70	-	-	15,427.30
NJ Department of Environmental Protection:						-
It Pays to Plug In 2019	24,000.00	-	-	-	-	24,000.00
						-
PAGE TOTALS	554,986.86	1,761,580.11	1,680,611.84	-	-	635,955.13

**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				
Small Cities CDBG Program:							-
Roadway Improvements 2018	54,975.45	-	-	-	-	-	54,975.45
Housing Rehabilitation 2018	120,000.00						120,000.00
Housing Rehabilitation Revolving Loan Funds 2020	177,750.00	-	-	-	-	-	177,750.00
Housing Rehabilitation Revolving Loan Funds 2019	19,496.75	-	-	-	-	-	19,496.75
Housing Rehabilitation Revolving Loan Funds 2018	29,950.00	-	-	-	-	-	29,950.00
Housing Rehabilitation Revolving Loan Funds 2017	19,466.00	-	-	-	-	-	19,466.00
Housing Rehabilitation Revolving Loan Funds 2016	43,728.00	-	-	-	-	-	43,728.00
Housing Rehabilitation Revolving Loan Funds 2015	49,500.00	-	-	-	-	-	49,500.00
Housing Rehabilitation Revolving Loan Funds 2014	40,019.57	-	-	-	-	-	40,019.57
Bulletproof Vest Program 2021	-	4,994.10	-	-	-	-	4,994.10
Assistance to Firefighters Grant 2021	-	75,051.71	-	19,173.16	-	-	55,878.55
Assistance to Firefighters Grant - Local Match 2021	-	3,752.59	-	-	-	-	3,752.59
Assistance to Firefighters Grant 2019	20,771.00	-	-	14,537.07	-	-	6,233.93
SAFER - Local Match 2021	-	260,000.00	-	230,975.04	-	-	29,024.96
SAFER 2019	150,419.00	-	-	5,468.00	-	-	144,951.00
SAFER - Local Match 2019	43,627.00	-	-	-	-	-	43,627.00
FEMA - COVID-19	-	-	27,866.00	27,866.00	-	-	-
FEMA - COVID-19 - Local Match	-	1,393.30	-	1,393.30	-	-	-
PAGE TOTALS	769,702.77	345,191.70	27,866.00	299,412.57	-	-	843,347.90

**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	769,702.77	345,191.70	27,866.00	299,412.57	-	-	843,347.90
Clean Communities Program 2021	-	25,302.19	-	-	-	-	25,302.19
Recycling Tonnage Grant 2021	-	16,236.11	-	-	-	-	16,236.11
Recycling Tonnage Grant 2020	15,691.74	-	-	-	-	-	15,691.74
Recycling Tonnage Grant 2019	17,145.20	-	-	-	-	-	17,145.20
Recycling Tonnage Grant 2018	18,439.50	-	-	-	-	-	18,439.50
Recycling Tonnage Grant 2017	14,994.25	-	-	-	-	-	14,994.25
Recycling Tonnage Grant 2016	4,856.90	-	-	2,863.64	-	-	1,993.26
Alcohol Education and Rehabilitation Grant 2018	801.52	-	-	-	-	-	801.52
Hepatitis B Grant 2006	686.00	-	-	-	-	-	686.00
Hepatitis B Grant 2005	1,132.00	-	-	-	-	-	1,132.00
Hepatitis B Grant 2004	272.21	-	-	-	-	-	272.21
Body Armor Replacement Fund 2020	3,437.71	-	-	-	-	-	3,437.71
Pedestrian Safety Grant 2021	-	15,000.00	-	15,000.00	-	-	-
Pedestrian Safety Grant 2019	212.50	-	-	212.50	-	-	-
Distracted Drivers 2021	-	7,500.00	-	7,500.00	-	-	-
Drive Sober or Get Pulled Over 2021	-	-	6,000.00	3,900.00	-	-	2,100.00
Drunk Driving Enforcement Fund Grant 2020	9,921.77	-	-	-	-	-	9,921.77
Drunk Driving Enforcement Fund Grant 2018	4,535.09	-	-	-	-	-	4,535.09
PAGE TOTALS	861,829.16	409,230.00	33,866.00	328,888.71	-	-	976,036.45

**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	861,829.16	409,230.00	33,866.00	328,888.71	-	-	976,036.45
Click it or Ticket 2019	2,640.00	-	-	-	-	-	2,640.00
State Library Grant 2021	-	1,200,000.00	-	250,635.00	-	-	949,365.00
NJ Department of Transportation:							-
Williams Street 2019	30,500.98	-	-	0.70	-	-	30,500.28
Essex Street 2021	-	-	375,000.00	-	-	-	375,000.00
Municipal Alliance on Alcoholism and Drug Abuse:							-
State Portion 2021	-	-	7,755.00	2,663.25	-	-	5,091.75
Local Portion 2021	-	1,938.75	-	790.81	-	-	1,147.94
Municipal Alliance on Alcoholism and Drug Abuse:							-
State Portion 2020	-	875.00	-	13.87	-	-	861.13
Local Portion 2020	-	218.75	-	-	-	-	218.75
Municipal Alliance on Alcoholism and Drug Abuse:							-
State Portion 2019	17,570.58	-	-	(56.71)	-	-	17,627.29
Local Portion 2019	4,642.65	-	-	100.00	-	-	4,542.65
Municipal Alliance on Alcoholism and Drug Abuse:							-
State Portion 2018	4,051.36	-	-	-	-	-	4,051.36
Local Portion 2018	1,012.85	-	-	-	-	-	1,012.85
							-
PAGE TOTALS	922,247.58	1,612,262.50	416,621.00	583,035.63	-	-	2,368,095.45

**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	922,247.58	1,612,262.50	416,621.00	583,035.63	-	-	2,368,095.45
NJ Department of Environmental Protection:							-
It Pays to Plug In 2019	24,000.00	-	-	-	-	-	24,000.00
Private:							-
Global Fire Prevention Grant 2018	-	-	-	-	-	-	-
Library Match of State Library Grant 2021	-	-	1,200,000.00	250,635.00	-	-	949,365.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	946,247.58	1,612,262.50	1,616,621.00	833,670.63	-	-	3,341,460.45

Sheet 11
Totals

**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	-	-	-	-	-	-
						-
Small Cities CDBG Program:						-
Housing Rehabilitation Revolving Loan Funds	54,514.00					54,514.00
American Rescue Plan				927,625.00		927,625.00
						-
Clean Communities Grant				26,934.50		26,934.50
Clean Communities Grant	25,302.19		25,302.19			-
Body Armor Replacement				25,189.78		25,189.78
Emergency Management Grant				10,000.00		10,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	79,816.19	-	25,302.19	989,749.28	-	1,044,263.28

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,229,738.42
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	15,969,331.00
Paid	15,946,080.19	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,252,989.23	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	17,199,069.42	17,199,069.42

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	16,845.01
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	3,639,974.30
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	89,856.41
Due County for Added and Omitted Taxes	XXXXXXXXXX	7,197.40
Paid	3,746,675.72	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	7,197.40	XXXXXXXXXX
	3,753,873.12	3,753,873.12

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	841,126.32	841,126.32	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	15,650,859.23	15,031,110.14	(619,749.09)
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,619,953.05	1,619,953.05	-
			-
			-
Total Miscellaneous Revenue Anticipated	17,270,812.28	16,651,063.19	(619,749.09)
Receipts from Delinquent Taxes	575,000.00	885,577.64	310,577.64
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	17,649,091.56	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	470,833.23	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	18,119,924.79	18,547,491.74	427,566.95
	36,806,863.39	36,925,258.89	118,395.50

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	37,474,387.98
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	15,969,331.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	3,729,830.71	xxxxxxxxxx
Due County for Added and Omitted Taxes	7,197.40	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	779,462.87
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	18,547,491.74	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.	38,253,850.85	38,253,850.85

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		35,186,910.34
2021 Budget - Added by N.J.S.A. 40A:4-87		1,619,953.05
Appropriated for 2021 (Budget Statement Item 9)		36,806,863.39
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		36,806,863.39
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		36,806,863.39
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	34,186,201.58	
Paid or Charged - Reserve for Uncollected Taxes	779,462.87	
Reserved	1,832,552.15	
Total Expenditures		36,798,216.60
Unexpended Balances Canceled (see footnote)		8,646.79

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	-
Delinquent Tax Collections	XXXXXXXXXX	310,577.64
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	427,566.95
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	8,646.79
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	385,298.79
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	1,715,832.60
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	11,984.59
Reserve for Receivables		279,805.73
Prior Year Accounts Payable Cancelled		3,306.20
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	619,749.09	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021		XXXXXXXXXX
Local Match of Budget Amendments	3,192.85	
Special Emergency Note Principal Paid	1,000,000.00	
Refund of Prior Year Taxes	20,605.20	
Refund of Prior Year Revenues	55,700.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	1,443,772.15	XXXXXXXXXX
	3,143,019.29	3,143,019.29

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	2,248,619.98
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	1,443,772.15
4. Amount Appropriated in the 2021 Budget - Cash	841,126.32	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	2,851,265.81	xxxxxxxxxx
	3,692,392.13	3,692,392.13

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

Cash		9,081,203.37
Investments		
[REDACTED]		
Sub Total		9,081,203.37
Deduct Cash Liabilities Marked with "C" on Trial Balance		6,229,937.55
Cash Surplus		2,851,265.82
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	-	
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		2,851,265.82

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2021 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$ 37,831,207.10
			\$ _____
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.		\$ 72,584.12
5a.	Subtotal 2021 Levy	\$ 37,903,791.22	
5b.	Reductions Due to Tax Appeals**	\$ 1,962.43	
5c.	Total 2021 Tax Levy		\$ 37,901,828.79
6.	Transferred to Tax Title Liens		\$ 28,014.57
7.	Transferred to Foreclosed Property		\$ _____
8.	Remitted, Abated or Canceled		\$ 1,687.08
9.	Discount Allowed		\$ _____
10.	Collected in Cash: In 2020	\$ 256,877.15	
	In 2021*	\$ 36,846,456.75	
	Homestead Benefit Credit	\$ 327,425.32	
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 43,628.76	
	Total To Line 14	\$ 37,474,387.98	
11.	Total Credits		\$ 37,504,089.63
12.	Amount Outstanding December 31, 2021		\$ 397,739.16
13.	Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is	<u>98.87%</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	\$ 37,474,387.98
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ 37,474,387.98

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)	\$ 37,474,387.98
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 37,474,387.98
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 37,901,828.79
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.87%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 37,474,387.98
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 37,474,387.98
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 37,901,828.79
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.87%</u>

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	10,961.86
2. Senior Citizens Deductions Per Tax Billings	15,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	31,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	4,621.24
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	43,378.76
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	10,711.86	XXXXXXXXXX
	58,961.86	58,961.86

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

Line 2	15,500.00	
Line 3	31,750.00	
Line 4	1,000.00	
Sub - Total	48,250.00	
Less: Line 7	4,621.24	
To Item 10, Sheet 22	43,628.76	

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

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021	-	-

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,323,752.29	XXXXXXXXXX
A. Taxes	885,169.20	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	438,583.09	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		6,911.91	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	1,330,664.20
8. Totals		1,330,664.20	1,330,664.20
9. Balance Brought Down		1,330,664.20	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	885,577.64
A. Taxes	885,577.64	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		28,014.57	XXXXXXXXXX
13. 2021 Taxes		397,739.16	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	870,840.29
A. Taxes	404,242.63	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	466,597.66	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,756,417.93	1,756,417.93

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 66.55%

17. Item No.14 multiplied by percentage shown above is 579,544.21 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	204,400.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. 		XXXXXXXXXX
5B. 	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	204,400.00
	204,400.00	204,400.00

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*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____ -
Expenditures without Appropriations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
TOTAL DEFERRED CHARGES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	5,775,000.00	
Issued	xxxxxxxxxx		
Paid	960,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	4,815,000.00	xxxxxxxxxx	
	5,775,000.00	5,775,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 960,000.00
2022 Interest on Bonds*		\$ 134,480.28	
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)			\$ 134,480.28

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

LIST OF LOANS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
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	\$ 1,589,341.86	\$ 119,200.64
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. 	\$	\$
6. 	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Ord. No. 17-16: Various General Improvements	1,900,000.00	7/12/2016	1,398,905.00	05/26/22	1.2500%	74,918.96	17,486.31	05/26/22
Ord. No. 09-17: Various General Improvements	2,850,000.00	5/9/2017	2,522,380.50	05/26/22	1.2500%	135,086.04	31,529.76	05/26/22
Ord. No. 01-18: Acquisition, Renovation and Improvement of Berkeley College:								
Non-Taxable	7,500,000.00	2/27/2018	7,368,850.00	05/26/22	1.2500%	131,150.00	92,110.63	05/26/22
Taxable	7,500,000.00	2/27/2018	500,000.00	05/26/22	1.2500%	-	6,250.00	05/26/22
Ord. No. 11-16: Various General Improvements	2,850,000.00	5/24/2016	2,850,000.00	05/26/22	1.2500%	133,177.57	35,625.00	05/26/22
Ord. No. 04-18: Various General Improvements	2,850,000.00	4/24/2018	2,850,000.00	05/26/22	1.2500%	120,865.14	35,625.00	05/26/22
Ord. No. 15-19: Various Improvements to Public F	408,709.50	11/26/2019	408,709.50	05/26/22	1.2500%	21,511.00	5,108.87	05/26/22
Ord. No. 14-21: Various General Improvements	3,321,577.00	12/30/2021	3,321,577.00	12/30/22	0.7500%		24,911.83	12/30/22
Page Totals	29,180,286.50		21,220,422.00			616,708.71	248,647.39	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

Assessment Notes with an original date of issue of 2019 or prior must be appropriated in full in the 2022 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Ord. No. 15-14: Various General Improvements and Equipment Purchases	203,207.67				18,795.55		184,412.12	
Ord. No. 13-15: Various General Improvements and Equipment Purchases	55,454.12				(2.70)		55,456.82	
Ord. No. 11-16: Various General Improvements		5,050.73			(46,534.12)			51,584.85
Ord. No. 17-16: Improvement of Meridia Transit Plaza		977,680.75			91.00			977,589.75
Ord. No. 9-17: Various Improvements		14,637.82			13,230.57			1,407.25
Ord. No. 10-17: Various Improvements		784,500.00						784,500.00
Ord. No. 11-18, 1-18 Acquisition, Renovation and Improvement of the Berkeley College Building and Property		8,978,680.46			1,042,551.12	7,000,000.00		936,129.34
Page Total	258,661.79	10,760,549.76	-	-	1,028,131.42	7,000,000.00	239,868.94	2,751,211.19

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	792.20
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	792.20	XXXXXXXXXX
	792.20	792.20

*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
Ord. No. 14-21: Various Improvements	3,487,565.12	3,321,577.00	165,988.12	
Total	3,487,565.12	3,321,577.00	165,988.12	-

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	322,930.63
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	-
Appropriated to Finance Improvement Authorizations	898.04	xxxxxxxxxx
Appropriated to 2021 Budget Revenue	200,000.00	xxxxxxxxxx
Balance - December 31, 2021	122,032.59	xxxxxxxxxx
	322,930.63	322,930.63

MUNICIPALITIES ONLY

IMPORTANT !!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

- | | | | |
|---|----|----|----------------------|
| 1. Total Tax Levy for Year 2021 was | | \$ | <u>37,903,791.22</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | | <u>37,474,387.98</u> |
| 3. Seventy (70) percent of Item 1 | | \$ | <u>26,532,653.85</u> |

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO **NO**

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 | | \$ | <u> </u> |
| 2. 4% of 2020 Tax Levy for all purposes: | | | |
| Levy -- | \$ | = | \$ <u> </u> |
| 3. Cash Deficit 2021 | | \$ | <u> </u> |
| 4. 4% of 2021 Tax Levy for all purposes: | | | |
| Levy -- | \$ | = | \$ <u> </u> |

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes	\$	<u> </u>	\$ <u> 7,197.40</u>	\$ <u> 7,197.40</u>
3. Amounts due Special Districts	\$	<u> </u>	\$ <u> -</u>	\$ <u> -</u>
4. Amount due School Districts for School Tax	\$	<u> </u>	\$ <u> 1,252,989.23</u>	\$ <u> 1,252,989.23</u>

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2021, please observe instructions of Sheet 2.

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

POST CLOSING TRIAL BALANCE - WATER 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	2,837,917.24	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	477,351.52	
Liens Receivable	-	
Inventory	94,074.09	
Deferred Charges (Sheet 48)		
Expenditure without Appropriation	50,000.00	
Cash Liabilities:		
Appropriation Reserves		195,179.40
Encumbrances Payable		132,422.27
Accrued Interest on Bonds and Notes		52,656.25
Due to -		
Accounts Payable		45,799.01
Water Rents Overpayments		4,076.08
Third Party Lien		213.49
Subtotal - Cash Liabilities		430,346.50 "C"
Reserve for Consumer Accounts and Lien Receivable		571,425.61
Fund Balance		2,457,570.74
Total	3,459,342.85	3,459,342.85

(Do not crowd - add additional sheets)

**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	34,335,100.83	4,754,545.28
BONDS PAYABLE		4,182,000.00
LOANS PAYABLE		378,831.54
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		5,960,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		66,070.55
UNFUNDED		4,825,168.59
CONTRACTS PAYABLE		
ENCUMBRANCES		1,531,715.83
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		11,401,149.20
RESERVE FOR DEFERRED AMORTIZATION		767,774.09
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		413,773.48
CAPITAL FUND BALANCE		54,072.27
TOTALS	34,335,100.83	34,335,100.83

(Do not crowd - add additional sheets)

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

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

Sheet 43

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	500,000.00	500,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Water Rents	3,450,000.00	4,495,922.58	1,045,922.58
Miscellaneous Revenue	93,309.10	45,452.82	(47,856.28)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	4,043,309.10	5,041,375.40	998,066.30
Deficit (General Budget) **			-
	4,043,309.10	5,041,375.40	998,066.30

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		4,043,309.10
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		4,043,309.10
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		4,043,309.10
Deduct Expenditures:		
Paid or Charged	3,841,230.06	
Reserved	195,179.40	
Surplus (General Budget)**		
Total Expenditures		4,036,409.46
Unexpended Balance Canceled (See Footnote)		6,899.64

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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	5,041,375.40	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		5,041,375.40
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	3,841,230.06	
Reserved	195,179.40	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	4,036,409.46	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,036,409.46
Excess		1,004,965.94
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	1,004,965.94	
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	379,686.78	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		379,686.78

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

RESULTS OF 2021 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	998,066.30
Unexpended Balances of Appropriations	XXXXXXXXXX	6,899.64
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	379,686.78
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,384,652.72	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,384,652.72	1,384,652.72

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	1,772,918.02
Excess in Results of 2021 Operations	XXXXXXXXXX	1,384,652.72
Amount Appropriated in the 2021 Budget - Cash	500,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services	200,000.00	XXXXXXXXXX
Balance - December 31, 2021	2,457,570.74	XXXXXXXXXX
	3,157,570.74	3,157,570.74

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

Cash		2,837,917.24
Investments		
Interfund Accounts Receivable		
Subtotal		2,837,917.24
Deduct Cash Liabilities Marked with "C" on Trial Balance		430,346.50
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,407,570.74
Other Assets Pledged to Surplus:*		
Deferred Charges #	50,000.00	
Operating Deficit #		
Total Other Assets		50,000.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		2,457,570.74

*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		\$	<u>371,589.79</u>
Increased by:			
Rents Levied		\$	<u>4,601,684.31</u>
Decreased by:			
Collections	\$	<u>4,493,053.56</u>	
Overpayments applied	\$	<u>2,869.02</u>	
Transfer to Liens	\$		
Other	\$		
		\$	<u>4,495,922.58</u>
Balance December 31, 2021		\$	<u><u>477,351.52</u></u>

SCHEDULE OF WATER UTILITY LIENS

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

**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 Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Expenditure without Appropriation	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
3. _____	\$ _____	\$ _____	\$ _____	\$ -
4. _____	\$ _____	\$ _____	\$ _____	\$ -
5. _____	\$ _____	\$ _____	\$ _____	\$ -
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ -
Total Operating	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
6. _____	\$ _____	\$ _____	\$ _____	\$ -
7. _____	\$ _____	\$ _____	\$ _____	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Sheet 48a

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

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

Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR BONDS
WATER 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	4,727,000.00	
Issued	XXXXXXXXXX		
Paid	545,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	4,182,000.00	XXXXXXXXXX	
	4,727,000.00	4,727,000.00	
2022 Bond Maturities - Capital Bonds			\$ 545,000.00
2022 Interest on Bonds		\$ 95,400.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	95,400.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	32,239.58	
Subtotal	\$	63,160.42	
Add: Interest to be Accrued as of 12/31/2022	\$	27,644.79	
Required Appropriation 2022	\$	90,805.21	

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 NJEIT LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	422,988.58	
Issued	XXXXXXXXXX		
Paid	44,157.04	XXXXXXXXXX	
Outstanding - December 31, 2021	378,831.54	XXXXXXXXXX	
	422,988.58	422,988.58	
2022 Loan Maturities			\$ 44,207.04
2022 Interest on Loans		\$ 4,179.82	
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)	\$	4,179.82	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$		
Subtotal	\$	4,179.82	
Add: Interest to be Accrued as of 12/31/2022	\$		
Required Appropriation 2022	\$		4,179.82

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)

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. Ord. 08-17: Various Improvements	2,900,000.00	5/31/2018	2,800,000.00	5/26/2022	1.25%	50,000.00	35,000.00	5/26/2022
2. Ord. 21-21: Various Improvements	3,160,000.00	12/30/2021	3,160,000.00	12/30/2022	0.75%		23,700.00	12/30/2022
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	6,060,000.00		5,960,000.00			50,000.00	58,700.00	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	6,060,000.00		5,960,000.00			50,000.00	58,700.00	

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2022 Interest on Notes	\$ 58,700.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 20,416.67
Subtotal	\$ 38,283.33
Add: Interest to be Accrued as of 12/31/2022	\$ 20,416.67
Required Appropriation 2022	\$ 58,700.00

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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
Ord. No. 11-13: Various Improvements	59,947.85						59,947.85	
Ord. No. 14-15: Various Improvements	0.02						0.02	
Ord. No. 12-16: Various Improvements	51,332.84				45,210.16		6,122.68	
Ord. No. 18-17: Various Improvements		5,349.23						5,349.23
Ord. No. 05-18: Various Improvements		927,549.22			(81,146.97)			1,008,696.19
Ord. No. 06-19: Various Improvements		1,968,134.65			1,317,011.48			651,123.17
Ord. No. 23-21: Various Improvements			3,160,000.00					3,160,000.00
PAGE TOTALS	111,280.71	2,901,033.10	3,160,000.00	-	1,281,074.67	-	66,070.55	4,825,168.59

Sheet 52

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	XXXXXXXXXX	213,773.48
Received from 2021 Budget Appropriation	XXXXXXXXXX	200,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	413,773.48	XXXXXXXXXX
	413,773.48	413,773.48

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER 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
Ord. No. 23-21: Various				
Improvements	3,160,000.00	3,160,000.00	-	-
	3,160,000.00	3,160,000.00	-	-

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	54,072.27
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	54,072.27	xxxxxxxxx
	54,072.27	54,072.27

POST CLOSING TRIAL BALANCE - PARKING 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	148,614.67	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
SPECIAL EMERGENCY (40A:4-55)	166,672.14	
Overexpenditure	25,000.00	
Deficit in Operations	29,479.85	
Cash Liabilities:		
Appropriation Reserves		116,995.28
Encumbrances Payable		3,091.93
Accrued Interest on Bonds and Notes		5,652.50
Due to -		
Subtotal - Cash Liabilities		125,739.71 "C"
Reserve for Consumer Accounts and Lien Receivable		
Special Emergency Note Payable		166,672.14
Fund Balance		77,354.81
Total	369,766.66	369,766.66

(Do not crowd - add additional sheets)

ANALYSIS OF PARKING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

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

Sheet 43

*Show as red figure

SCHEDULE OF PARKING UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	5,000.00	5,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Parking Meters	198,855.65	85,830.24	(113,025.41)
Miscellaneous Revenues	76,623.14	88,960.64	12,337.50
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	280,478.79	179,790.88	(100,687.91)
Deficit (General Budget) **			-
	280,478.79	179,790.88	(100,687.91)

** 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		280,478.79
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		280,478.79
Add: Overexpenditures (See Footnote)		25,000.00
Total Appropriations and Overexpenditures		305,478.79
Deduct Expenditures:		
Paid or Charged	179,859.36	
Reserved	116,995.28	
Surplus (General Budget)**		
Total Expenditures		296,854.64
Unexpended Balance Canceled (See Footnote)		8,624.15

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

PARKING UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	179,790.88	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	81,671.15	
Total Revenue Realized		261,462.03
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	179,859.36	
Reserved	116,995.28	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	19,087.24	
Total Expenditures	315,941.88	
Less: Deferred Charges Included in Above "Total Expenditures"	25,000.00	
Total Expenditures - As Adjusted		290,941.88
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		29,479.85
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	29,479.85	

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 Parking Utility for 2020

2020 Appropriation Reserves Canceled in 2021	81,671.15	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		81,671.15

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

RESULTS OF 2021 OPERATIONS - PARKING UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	8,624.15
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	81,671.15
Deficit in Anticipated Revenues	100,687.91	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	10,392.61
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	100,687.91	100,687.91

OPERATING SURPLUS - PARKING UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	82,354.81
Excess in Results of 2021 Operations	XXXXXXXXXX	-
Amount Appropriated in the 2021 Budget - Cash	5,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	77,354.81	XXXXXXXXXX
	82,354.81	82,354.81

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

Cash		148,614.67
Investments		
Interfund Accounts Receivable		
Subtotal		148,614.67
Deduct Cash Liabilities Marked with "C" on Trial Balance		125,739.71
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		22,874.96
Other Assets Pledged to Surplus:*		
Deferred Charges #	25,000.00	
Operating Deficit #	29,479.85	
Total Other Assets		54,479.85
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		77,354.81

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

SCHEDULE OF PARKING UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	
Increased by:			
Rents Levied		\$	85,830.24
Decreased by:			
Collections	\$	85,830.24	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	85,830.24
Balance December 31, 2021		\$	-

SCHEDULE OF PARKING 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 -
PARKING UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Overexpenditure	\$ _____	\$ _____	\$ 25,000.00	\$ 25,000.00
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ 29,479.85	\$ 29,479.85
Total Operating	\$ -	\$ -	\$ 54,479.85	\$ 54,479.85
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of 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	
11/10/2020	COVID	166,672.14	33,334.43	166,672.14	-	-	166,672.14
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	166,672.14	33,334.43	166,672.14	-	-	166,672.14

Sheet 48a

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
PARKING 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		\$	
PARKING UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	XXXXXXXXXX	773,000.00	
Issued	XXXXXXXXXX		
Paid	80,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	693,000.00	XXXXXXXXXX	
	773,000.00	773,000.00	
2022 Bond Maturities - Capital Bonds			\$ 80,000.00
2022 Interest on Bonds		\$ 18,797.50	

INTEREST ON BONDS - PARKING UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	18,797.50	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	5,652.50	
Subtotal	\$	13,145.00	
Add: Interest to be Accrued as of 12/31/2022	\$	5,516.25	
Required Appropriation 2022			\$ 18,661.25

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
PARKING 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		\$	
PARKING 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 - PARKING 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 PARKING UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

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

All notes with an original date of issue of 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 PARKING UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

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

All notes with an original date of issue of 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 - PARKING 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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS PARKING UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (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	
Ord. No. 17-06: 33-06 Various Improvements	315.44						315.44		
Ord. No. 37-08: Various Improvements	-								
Ord. No. 04-11: Various Improvements	-								
Ord. No. 17-14: Various Improvements	338,597.37				521.00		338,076.37		
Ord. No. 15-15: New Vehicle	771.45						771.45		
Total	70000-	339,684.26	-	-	-	521.00	-	339,163.26	-

Sheet 52

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

PARKING UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	17,668.23
Received from 2022 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	17,668.23	XXXXXXXXXX
	17,668.23	17,668.23

PARKING UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

PARKING 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
	-	-	-	-

PARKING UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	5,480.86
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	5,480.86	xxxxxxxxx
	5,480.86	5,480.86