

## General Instructions to Complete the Annual Financial Statement Workbook

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**  
Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate the municipality/county and dates throughout the workbook. Continue to complete
- f) each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines insert the email address of the applicable official.  
The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- h) xxxx\_afs\_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.  
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be
- k) adjusted: 6, 6b, 9a, 10, 11, 12, 17a, 20, 35, and 37. **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**  
Quick Guide:  
<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>

## Annual Financial Statement - Key In

### Municipal and County AFS Version 2021

**\*\*PLEASE NOTE:** Many of the features on this page rely on the use of macros. Because of the nature of this feature, it may cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple screens.

Required Information	Responses and Data
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Name and County of Municipality	South Brunswick Township, Middlesex County	<i>*Counties will</i>
Full Name of Municipality/County	TOWNSHIP OF SOUTH BRUNSWICK	
County of Municipality / County	MIDDLESEX	
Name of Municipality / County	SOUTH BRUNSWICK	
Type	TOWNSHIP	
Federal ID #	21-60002306	
Governing Body Type	COUNCIL MEMBERS	

Address	540 Ridge Rd	
Address	Monmouth Junction NJ 08852	
Phone	732-329-4000	
Fax	732-274-8864	

		<b>Certificate #</b>
Chief Financial Officer	John Bolcato	N 0704
Registered Municipal Accountant		
Year Ending	12/31/2021	

DATES	Balance - January 1, 2021	
	Balance - December 31, 2021	
	Outstanding - January 1, 2021	
	Outstanding - December 31, 2021	
Year End	12/31/2021	
Next Year End	12/31/2022	

Budget Year	2022	
AFS Year	2021	
PY	2020	

Population Last Census (2020)	47,043	
Net Valuation Taxable 2021	4,084,073,700	
Muni Code	1221	

<b>SELECT FISCAL YEAR TYPE:</b>	<b>CALENDAR YEAR MUNICIPALITIES</b>
<b>Calendar</b>	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021
	COUNTIES - JANUARY 26, 2022
	MUNICIPALITIES - FEBRUARY 10, 2022
	AS AT DECEMBER 31, 2021
	Dec. 31, 2020
	Dec. 31, 2021
	Jan. 1, 2021
	YEAR - 2020
	YEAR - 2021

	<b>HOW MANY UTILITIES DOES THE ENTITY HAVE:</b>	1
--	---	---

	<b>UTILITY NAME(S)</b>	
<b>UTILITY 1</b>	Water and Sewer	
<b>UTILITY 2</b>		
<b>UTILITY 3</b>		
<b>UTILITY 4</b>		
<b>UTILITY 5</b>		

*UTILITY 6*

PAGE COUNT - SELECT STANDARD OR EXPANDED:



**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **SOUTH BRUNSWICK** as of as of December 31, 2021 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) **[eliminate one]** came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2021 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

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

NO ENTRY  
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2022.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

**Municipality:** TOWNSHIP OF SOUTH BRUNSWICK  
**Chief Financial Officer:** John Bolcato  
**Signature:** jbolcato@sbt nj.net  
**Certificate #:** N 0704  
**Date:** 8/2/2022

21-60002306

Fed I.D. #

TOWNSHIP OF SOUTH BRUNSWICK

Municipality

MIDDLESEX

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	\$ _____	\$ _____	\$ _____

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.

jbolcato@sbtnj.net  
Signature of Chief Financial Officer

8/2/2022  
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 Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled*

Title of Account	Debit	Credit
CASH	10,623,321.28	
INVESTMENTS	1,034,025.00	
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-	74,047.85
Due fom FEMA	37,090.00	
Other Assets	517,896.55	
<b>Receivables with Full Reserves:</b>		
TAXES RECEIVABLE:		
PRIOR	-	
CURRENT	862,210.70	
SUBTOTAL	862,210.70	
TAX TITLE LIENS RECEIVABLE	1,130,813.11	
PROPERTY ACQUIRED FOR TAXES	771,640.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
INTERFUNDS RECEIVABLE		
State and Federal Grants	321,504.88	
Utility Operating	429,373.79	
Animal Control	19,499.85	
Other Trust	97,000.00	
Open Space	400,000.00	
Due from Disbursement Fund	628,017.46	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	2,212,663.00	
DEFICIT	-	
Overexpenditure of Appropriations	608,215.06	
Overexpenditure of Appropriation Reserves	285,892.12	
Overexpenditure of Grants	11,277.63	
Page Totals:	19,990,440.43	74,047.85

(Do not crowd - add additional sheets)









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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	70,802.89	
DUE TO -Current Fund		19,499.85
DUE TO STATE OF NJ		47.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		51,255.64
Encumbrances Payable		
<b>FUND TOTALS</b>	<b>70,802.89</b>	<b>70,802.89</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	1,194,419.88	
Due to Middlesex County		
Encumbrances Payable		40,274.22
Reserve for Open Space Purposes		754,145.66
Due to Current Fund		400,000.00
<b>FUND TOTALS</b>	<b>1,194,419.88</b>	<b>1,194,419.88</b>
<b>LOSAP TRUST FUND</b>		
CASH	1,509,610.94	
Reserve for LOSAP		1,509,610.94
<b>FUND TOTALS</b>	<b>1,509,610.94</b>	<b>1,509,610.94</b>

(Do not crowd - add additional sheets)







## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
Accumulated Sick Leave	31,178.33	250,000.00	216,510.76	64,667.57
Affordable Housing Contributions	20,000.00	-	-	20,000.00
CDBG	146,590.03	100,063.52	69,102.16	177,551.39
Celebration of Public Events	1,596.02	-	-	1,596.02
COAH	8,535,807.16	5,101,278.75	887,519.35	12,749,566.56
Const of Rec Fac Weiner Homes	1,064.13	-	-	1,064.13
Detention Basins	1,071,678.87	2,152.40	16,765.59	1,057,065.68
Developers Uncomp Oblig	984,307.16	68,892.00	86,348.73	966,850.43
Employee Benefits	273.82	-	-	273.82
Federal Forfeiture	39,482.38	8,296.02	2,850.00	44,928.40
Flemers Property	54,862.29	-	-	54,862.29
Law Enforcement	54,365.14	50,374.26	996.60	103,742.80
Health Plan	516,245.41	134,566.72	630,000.00	20,812.13
Emergency Assitance	257,129.59	103,363.97	115,672.30	244,821.26
Landfill Closure	84,080.29	13.94	1,000.00	83,094.23
Legal Fees Escrow COAH	14,750.00	-	-	14,750.00
Mayors Task Force on Arts	15,509.71	3,000.00	500.00	18,009.71
Mayors Task Force on Women	13,696.28	2,000.00	3,238.36	12,457.92
Off Tract Road Improvements	476,221.78	8,988.00	133,172.80	352,036.98
Parking Adjudication	351.00	26.00	-	377.00
Performance Deposits	7,041,368.74	5,375,407.06	1,447,649.66	10,969,126.14
Premiums on Tax Sale	1,046.00	-	-	1,046.00
Public Defender	121,638.25	2,300.00	1,100.00	122,838.25
Quasi Duty	44,690.59	557,083.50	559,572.50	42,201.59
Reserve for Substance Abuse	59,676.54	-	29,200.00	30,476.54
Senior Citizens Contributions	23,108.91	3,764.00	700.00	26,172.91
Storm Recovery	118,498.40	300,000.00	417,091.13	1,407.27
Tax Collector's Trust	1,397,423.75	-	143,525.11	1,253,898.64
Traffic Environmental Studies	(11,111.66)	-	(11,500.00)	388.34
Unemployment Benefits	74,834.14	4,000.00	4,105.37	74,728.77
Uniform Fire Safety	203,279.75	129,878.06	96,434.40	236,723.41
Workers Compensation	32,461.77	205.36	28,349.97	4,317.16
Municipal Court Alcohol Fund	1,133.96	-	-	1,133.96
DSK Settlement	264,385.29	-	264,385.29	-
				-
				-
				-
				-
				-
<b>PAGE TOTAL</b>	<b>\$ 21,691,623.82</b>	<b>\$ 12,205,653.56</b>	<b>\$ 5,144,290.08</b>	<b>\$ 28,752,987.30</b>



## 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 (cont'd)

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

AC 1st Constitution	70,016.66
AC TD Bank	986.53
UC 1st Constitution	3,771,323.85
UC NJ ARM	2,702.59
UC First Bank CD	1,052,086.28
OS 1st Constitution	1,194,419.88
GC 1st Constitution	4,639,981.33
GC NJ ARM	177,789.88
AH 1st Constitution	12,864,552.99
FF 1st Constitution	44,928.40
QU 1st Constitution	139,201.59
EB 1st Constitution	269.72
PR 1st Constitution	477,020.42
PD 1st Constitution	123,938.25
WC 1st Constitution	4,317.16
HP 1st Constitution	20,812.13
LE 1st Constitution	103,742.80
DB 1st Constitution	1,057,065.68
UF 1st Constitution	243,901.86
LF 1st Constitution	183,094.23
UI 1st Constitution	14.18
OT 1st Constitution	8,424,349.73
TXT 1st Constitution	1,253,898.64
Dev 1st Constitution	4,528,198.02
LP TD Bank	1,509,610.94
29,469,305.80	
CF 1st Constitution	10,162,639.28
CF TD Bank	11,009.41
PR 1st Constitution	413,157.83
<b>PAGE TOTAL</b>	<b>52,475,030.26</b>

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



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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
NJ Local Freight	4,000,000.00		-			4,000,000.00
Freedom Bikeway Trail	61,899.09		-			61,899.09
Hazardous Mitigation	43,500.00		-			43,500.00
Local Government Energy Audit	17,752.50		-			17,752.50
NJ DOT Beekman Road	-					-
NJ DOT Ridge Road	756,250.00		487,500.00			268,750.00
Princeton Nurseries	290,000.00		-			290,000.00
Public Health Priority Funding	70.00		-			70.00
NJ DOT Major Road	276,000.00		207,000.00			69,000.00
Clean Communities	89,247.67	86,643.59	86,628.87			89,262.39
Distracted Driving	-	12,000.00	12,000.00			-
National Crime Statistics	72,656.00		72,205.82			450.18
COPS IN SHOPS	1,000.00					1,000.00
						-
						-
NJ DOT New Rd		378,449.00				378,449.00
NJ DOT Roberts/ Williams Rd		524,500.00				524,500.00
						-
						-
<b>PAGE TOTALS</b>	<b>5,608,375.26</b>	<b>1,001,592.59</b>	<b>865,334.69</b>	<b>-</b>	<b>-</b>	<b>5,744,633.16</b>

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	5,608,375.26	1,001,592.59	865,334.69	-	-	5,744,633.16
Municipal Alliance						-
Library in your Living Room		38,294.00				38,294.00
Library Spoke		24,034.04				24,034.04
Body Warn Cameras		205,838.00				205,838.00
Library ESL	54,135.00		3,140.00			50,995.00
Pedestrian Safety	14,080.00		5,885.00			8,195.00
Recycling	261,467.01	243,868.45	243,868.45			261,467.01
Click it	5,500.00		5,500.00			-
ROID	4,022.00					4,022.00
DDEF	9,836.55					9,836.55
Body Armor	417.45					417.45
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	5,957,833.27	1,513,627.08	1,123,728.14	-	-	6,347,732.21

Sheet  
10.1

**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	5,957,833.27	1,513,627.08	1,123,728.14	-	-	6,347,732.21
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	5,957,833.27	1,513,627.08	1,123,728.14	-	-	6,347,732.21

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
Alcohol Education	531.72						531.72
Body Armor Replacement Fund	-			(2,270.02)			2,270.02
Clean Communities	186,662.42	86,643.59		51,016.43			222,289.58
County Recycling				(2,008.19)			2,008.19
Cultural Heritage	960.00						960.00
Distracted Driving	275.00	12,000.00		11,100.00			1,175.00
DOJ Vest Replacement	2,604.55			2,546.90			57.65
Drive Sober or Get Pulled Over	7,055.00			3,720.00			3,335.00
Drunk Driving Enforcement	14,359.29			1,157.59			13,201.70
Ebola Monitoring	2,100.00						2,100.00
EMAA	26,400.00						26,400.00
H1N1	480.00						480.00
Healthy Community	262.00						262.00
Hepatitis B	11,830.00						11,830.00
Mapleton Preserve	49,955.28			(29,360.00)			79,315.28
NJ DOT Local Freight Impact	4,000,000.00						4,000,000.00
NJ Forestry Service	2,055.00						2,055.00
NJ TTF Ridge Road	373,500.00			373,500.00			-
Pedestrian Safety	15,070.00			5,885.00			9,185.00
<b>PAGE TOTALS</b>	<b>4,694,100.26</b>	<b>98,643.59</b>	<b>-</b>	<b>415,287.71</b>	<b>-</b>	<b>-</b>	<b>4,377,456.14</b>

**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	4,694,100.26	98,643.59	-	415,287.71	-	-	4,377,456.14
PPRI	3,000.00						3,000.00
Princeton Nurseries	164,873.00			30,234.12			134,638.88
Recreational Opportunities	56,627.71			6,027.24			50,600.47
Recycling Tonnage Grant	102,099.50	243,868.45		184,944.30			161,023.65
Tobacco Age of Sale Enforcement	3,365.91						3,365.91
Youth Development	200.97						200.97
NJ DOT Major Road	276,000.00						276,000.00
National Crime Statistics	44,450.18						44,450.18
Click it or Ticket	5,500.00			5,500.00			-
Library ESL	52,035.00			3,250.00			48,785.00
Safe Corridors	4,095.00						4,095.00
Cops in Shops	935.00						935.00
Recycling Enhancement	1,000.00						1,000.00
							-
Library in your Living Room			38,294.00	9,171.82			29,122.18
Library Spoke			24,034.04	1,437.48			22,596.56
Body Warn Cameras			205,838.00	150,708.74			55,129.26
							-
<b>PAGE TOTALS</b>	<b>5,408,282.53</b>	<b>342,512.04</b>	<b>268,166.04</b>	<b>806,561.41</b>	<b>-</b>	<b>-</b>	<b>5,212,399.20</b>



**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	5,408,282.53	1,245,461.04	268,166.04	1,082,061.41	-	-	5,839,848.20
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>TOTALS</b>	5,408,282.53	1,245,461.04	268,166.04	1,082,061.41	-	-	5,839,848.20

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	-	-	-	-	-	-
COPS in SHOPS	2,585.00					2,585.00
Body Armor				5,594.77		5,594.77
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	2,585.00	-	-	5,594.77	-	8,179.77

Sheet 12  
Totals

## \*LOCAL DISTRICT 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	121,850,164.00
Paid	121,850,164.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
	121,850,164.00	121,850,164.00

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

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	35,644,207.69
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	2,945,326.27
Due County for Added and Omitted Taxes	XXXXXXXXXX	1,451,236.33
Paid	40,040,770.29	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	40,040,770.29	40,040,770.29

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	2,501,516.00	XXXXXXXXXX
Sewer -		XXXXXXXXXX
Water -		XXXXXXXXXX
Garbage -		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	2,501,516.00
Paid	2,501,516.00	XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	2,501,516.00	2,501,516.00

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	-	-	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	21,214,216.80	20,261,666.81	(952,549.99)
Added by N.J.S.A. 40A:4-87 (List on 17a)	268,166.04	268,166.04	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>21,482,382.84</b>	<b>20,529,832.85</b>	<b>(952,549.99)</b>
Receipts from Delinquent Taxes	1,280,000.00	1,273,727.81	(6,272.19)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	38,972,170.61	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	3,078,172.10	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	42,050,342.71	49,167,984.11	7,117,641.40
	<b>64,812,725.55</b>	<b>70,971,544.77</b>	<b>6,158,819.22</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	213,304,198.02
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	121,850,164.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	38,589,533.96	xxxxxxxxxx
Due County for Added and Omitted Taxes	1,451,236.33	xxxxxxxxxx
Special District Taxes	2,501,516.00	xxxxxxxxxx
Municipal Open Space Tax	1,633,630.00	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,889,866.38
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	49,167,984.11	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.	<b>215,194,064.40</b>	<b>215,194,064.40</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		64,544,559.51
2021 Budget - Added by N.J.S.A. 40A:4-87		268,166.04
Appropriated for 2021 (Budget Statement Item 9)		64,812,725.55
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		250,000.00
Total General Appropriations (Budget Statement Item 9)		65,062,725.55
Add: Overexpenditures (see footnote)		577,548.18
Total Appropriations and Overexpenditures		65,640,273.73
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	62,803,709.01	
Paid or Charged - Reserve for Uncollected Taxes	1,889,866.38	
Reserved	942,233.65	
Total Expenditures		65,635,809.04
Unexpended Balances Canceled (see footnote)		4,464.69

**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	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	7,117,641.40
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	4,464.69
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	205,645.56
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	1,181,405.55
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	1,888,268.06
Chapter 74 COVID Emergency		164,866.00
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	952,549.99	XXXXXXXXXX
Delinquent Tax Collections	6,272.19	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021	1,895,395.98	XXXXXXXXXX
Payment to Library for remainder of 2019 funds	94,370.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	7,613,703.10	XXXXXXXXXX
	10,562,291.26	10,562,291.26



**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	328,894.78
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	7,613,703.10
4. Amount Appropriated in the 2021 Budget - Cash	-	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	7,942,597.88	xxxxxxxxxx
	7,942,597.88	7,942,597.88

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

Cash		10,623,321.28
Investments		1,034,025.00
Other Assets		554,986.55
Sub Total		12,212,332.83
Deduct Cash Liabilities Marked with "C" on Trial Balance		7,387,782.76
Cash Surplus		4,824,550.07
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	3,118,047.81	
Cash Deficit #		
Total Other Assets		3,118,047.81
		7,942,597.88

\* 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.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2021 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #			\$ 206,688,921.19
or			
(Abstract of Ratables)			\$
2. Amount of Levy - Special District Taxes			\$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$ 6,143,512.38
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$ 1,364,109.75
5a. Subtotal 2021 Levy	\$ 214,196,543.32		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy			\$ 214,196,543.32
6. Transferred to Tax Title Liens			\$ 102,121.06
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ (71,986.46)
9. Discount Allowed			\$
10. Collected in Cash: In 2020	\$ 3,287,085.04		
In 2021*	\$ 208,972,691.19		
Homestead Benefit Credit	\$ 933,150.54		
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 111,271.25		
Total To Line 14	\$ 213,304,198.02		
11. Total Credits			\$ 213,334,332.62
12. Amount Outstanding December 31, 2021			\$ 862,210.70
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is	<b>99.58%</b>		

**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			\$ 213,304,198.02
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 213,304,198.02

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)	\$ 213,304,198.02
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 213,304,198.02</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 214,196,543.32
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.58%</u>

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 213,304,198.02
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 213,304,198.02</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 214,196,543.32
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.58%</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	73,797.85
2. Senior Citizens Deductions Per Tax Billings	112,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	4,228.75
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	111,521.25
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	74,047.85	XXXXXXXXXX
	189,547.85	189,547.85

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

Line 2	112,500.00
Line 3	-
Line 4	3,000.00
Sub - Total	115,500.00
Less: Line 7	4,228.75
To Item 10, Sheet 22	111,271.25

**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		2,360,712.09	XXXXXXXXXX
A. Taxes	1,321,695.36	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,039,016.73	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	61,129.68
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes			XXXXXXXXXX
5. Added Tax Title Liens		2,837.45	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	2,302,419.86
8. Totals		2,363,549.54	2,363,549.54
9. Balance Brought Down		2,302,419.86	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,273,727.81
A. Taxes	1,260,565.68	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	13,162.13	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		102,121.06	XXXXXXXXXX
13. 2021 Taxes		862,210.70	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,993,023.81
A. Taxes	862,210.70	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,130,813.11	XXXXXXXXXX	XXXXXXXXXX
15. Totals		3,266,751.62	3,266,751.62

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 55.32%

17. Item No.14 multiplied by percentage shown above is 1,102,540.77 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	771,640.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>		XXXXXXXXXX
5B. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	771,640.00
	771,640.00	771,640.00

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2021		XXXXXXXXXX
16. 2021 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
19. Balance - December 31, 2021	XXXXXXXXXX	-
	-	-

**MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2021		XXXXXXXXXX
21. 2021 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
24. Balance - December 31, 2021	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property:       \$                    -  
 \*Total Cash Collected in 2021  
 Realized in 2021 Budget             
 To Results of Operation (Sheet 19)       -

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**  
(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,  
N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from 2021	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ 488,651.36	\$ 457,984.48	\$ 577,548.18	\$ 608,215.06
Overexpenditure of Appropriation Res	\$ 372,216.58	\$ 92,546.27	\$ 6,221.81	\$ 285,892.12
Deficit In Operations	\$ 1,786,085.15	\$ 1,786,085.15	\$ _____	\$ _____ -
Overexpenditure of Grants	\$ 13,285.82	\$ 2,008.19	\$ _____	\$ 11,277.63
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>TOTAL DEFERRED CHARGES</b>	<b>\$ 2,660,238.91</b>	<b>\$ 2,338,624.09</b>	<b>\$ 583,769.99</b>	<b>\$ 905,384.81</b>

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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



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

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

Sheet 30

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

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

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	23,439,000.00	
Issued	xxxxxxxx	19,680,000.00	
Paid	5,935,000.00	xxxxxxxx	
Outstanding - December 31, 2021	37,184,000.00	xxxxxxxx	
	43,119,000.00	43,119,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 4,420,000.00
2022 Interest on Bonds*		\$ 957,738.12	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 957,738.12

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement	825,000.00	10,430,000.00	9/15/2021	varies
Open Space	250,000.00	9,250,000.00	9/15/2021	varies
Total	1,075,000.00	19,680,000.00		

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF BONDS ISSUED DURING 2021**

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

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

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

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33.1

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

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

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

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

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

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

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33  
Totals

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

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

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

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

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

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1. Capital Lease Obligation ( Police Cars)	127,770.25	102,084.44	2,220.60
2. Capital Lease Obligation ( Police Cars)	95,995.24	38,862.59	2,178.59
3. Capital Lease Obligation ( Police Cars)	234,755.03	92,157.79	5,166.45
4. Capital Lease Obligation ( Police Cars)	154,311.89	96,838.88	3,113.57
5. Capital Lease Obligation ( Police Cars)	32,193.55	19,168.65	665.78
6. MCIA Capital Equipment	354,163.02	65,706.07	16,583.40
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	<b>999,188.98</b>	<b>414,818.42</b>	<b>29,928.39</b>

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
2012-10 Imp Senior Center/Reichler Park		173,695.63			8,734.74			164,960.89
2012-14 Various Road Improvements	2,984,393.34	71,385.00			3,049,686.32		-	6,092.02
2012-33 Farmland Preservation		50,235.59				50,235.59		
2013-21 Various Capital Improvements	698.51				653.51		45.00	
2014-24 Various Capital Improvements		5.41			3.72			1.69
2015-24 Various Capital Improvements		167,518.39			150,255.48			17,262.91
2015-26 Open Space Improvements	24,537.66	49,030.00			1,227.65	72,340.01	-	-
2016-17 Various Capital Improvements	22,024.22				7,183.64		14,840.58	
2017-27 Various Capital Improvements		72.02			(23,513.18)			23,441.16
2018-22 Various Capital Improvements		160,539.67			159,270.15			1,269.52
2019-24 Various Capital Improvements		373,573.20			369,910.18			3,663.02
1998-63 Construction Route 1	16,272.35						16,272.35	
2002-08 Library Construction	9,741.96						9,741.96	
2002-24 Park Development	15,771.16				15,771.16			
2003-40 Kendall Park Phase V	2,511.29						2,511.29	
2003-45 Various Park Development	35,000.00				35,000.00			
2004-18 Various Park Development	580,847.28				580,847.28			
2019-23 Acq of 124 Kingston		72,893.03			8,793.75			64,099.28
Page Total	3,691,797.77	1,118,947.94	-	-	4,363,824.40	122,575.60	43,411.18	280,790.49

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	
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
Total	-	-	-	-

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	814.40
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	814.40	xxxxxxxxxx
	814.40	814.40

**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>214,196,543.32</u> |
| 2. Amount of Item 1 Collected in 2021 (*) |  | \$ | <u>213,304,198.02</u> |
| 3. Seventy (70) percent of Item 1         |  | \$ | <u>149,937,580.32</u> |

(\*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO

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

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

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

- C. Does the appropriation required to be included in the Calendar Year 2022 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO

D.

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

E.

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

# **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.

**POST CLOSING  
TRIAL BALANCE - WATER AND 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	378,770.72	
Investments		
Petty Cash	400.00	
Due from -Utility Capital		
Due from -Disbursement Fund	304,269.60	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	1,774,136.38	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
COVID 19	3,646,232.00	
Operating Deficit	-	
Overexpenditures	702,156.51	
<b>Cash Liabilities:</b>		
Appropriation Reserves		761,137.22
Encumbrances Payable		608,042.58
Accrued Interest on Bonds and Notes		308,487.78
Accounts Payable		256,571.10
Prepaid Rents		77,218.19
Due to Current Fund		429,373.79
Due to Capital Fund		404,462.48
Due to Utility Capital		247,000.75
Subtotal - Cash Liabilities		3,092,293.89 "C"
Reserve for Consumer Accounts and Lien Receivable		1,774,136.38
Fund Balance		1,939,534.94
<b>Total</b>	<b>6,805,965.21</b>	<b>6,805,965.21</b>

(Do not crowd - add additional sheets)







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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	124,606.54							124,606.54
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	124,606.54	-	-	-	-	-	-	124,606.54

Sheet 43

\*Show as red figure

# SCHEDULE OF WATER AND SEWER UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated		-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	25,529,000.00	25,300,392.53	(228,607.47)
Connection Fees	1,887,000.00	846,054.00	(1,040,946.00)
Refund From SBRA	65,619.00	75,881.26	10,262.26
			-
			-
Reserve for Debt Service	250,000.00	250,000.00	-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	27,731,619.00	26,472,327.79	(1,259,291.21)
Deficit (General Budget) **			-
	27,731,619.00	26,472,327.79	(1,259,291.21)

\*\* 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		27,731,619.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		27,731,619.00
Add: Overexpenditures (See Footnote)		5,454.04
Total Appropriations and Overexpenditures		27,737,073.04
Deduct Expenditures:		
Paid or Charged	26,513,142.93	
Reserved	761,137.22	
Surplus (General Budget)**		
Total Expenditures		27,274,280.15
Unexpended Balance Canceled (See Footnote)		462,792.89

**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 AND SEWER UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	26,472,327.79	
Miscellaneous Revenue Not Anticipated	47,956.71	
2020 Appropriation Reserves Canceled in 2021	221,339.64	
Total Revenue Realized		26,741,624.14
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	26,513,142.93	
Reserved	761,137.22	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	27,274,280.15	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		27,274,280.15
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		532,656.01
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	532,656.01	

### 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 And Sewer Utility for 2020

2020 Appropriation Reserves Canceled in 2021	221,339.64	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		221,339.64

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

## RESULTS OF 2021 OPERATIONS - WATER AND SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	462,792.89
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	47,956.71
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	221,339.64
Chapter 74 Covid 19 Emergency		2,242,568.00
Deficit in Anticipated Revenues	1,259,291.21	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,715,366.03	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	2,974,657.24	2,974,657.24

## OPERATING SURPLUS - WATER AND SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	224,168.91
Excess in Results of 2021 Operations	XXXXXXXXXX	1,715,366.03
Amount Appropriated in the 2021 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	1,939,534.94	XXXXXXXXXX
	1,939,534.94	1,939,534.94

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

Cash		378,770.72
Investments		400.00
Interfund Accounts Receivable		304,269.60
Subtotal		683,440.32
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,092,293.89
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(2,408,853.57)
Other Assets Pledged to Surplus:*		
Deferred Charges #	4,348,388.51	
Operating Deficit #		
Total Other Assets		4,348,388.51
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		1,939,534.94

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

**SCHEDULE OF WATER AND SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2020		\$	<u>1,480,967.64</u>
Increased by:			
Rents Levied		\$	<u>25,593,561.27</u>
Decreased by:			
Collections	\$	<u>25,300,392.53</u>	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	<u>25,300,392.53</u>
Balance December 31, 2021		\$	<u><u>1,774,136.38</u></u>

**SCHEDULE OF WATER AND SEWER 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 AND SEWER UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$	\$	\$	\$ -
2. Overexpenditures 2020	\$ 11,774.76	\$ 11,774.76	\$ 877,358.09	\$ 877,358.09
3. Overexpenditures AR ( 2019)	\$ 219,566.11	\$ 219,566.11	\$	\$ -
4. Overexpenditures 2021	\$	\$ 180,655.62	\$ 5,454.04	\$ (175,201.58)
5.	\$	\$	\$	\$ -
Deficit in Operations	\$	\$	\$	\$ -
<b>Total Operating</b>	<b>\$ 231,340.87</b>	<b>\$ 411,996.49</b>	<b>\$ 882,812.13</b>	<b>\$ 702,156.51</b>
6.	\$	\$	\$	\$ -
7.	\$	\$	\$	\$ -
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**UTILITY SPECIAL EMERGENCY**

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	
2020	COVID 19 Chapter 74	1,403,664.00	280,732.80	1,403,664.00			1,403,664.00
2021	COVID 19 Chapter 74	2,242,568.00	448,513.60				2,242,568.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	3,646,232.00	729,246.40	1,403,664.00	-	-	3,646,232.00

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  
WATER AND SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>WATER AND SEWER UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX	25,670,000.00	
Issued	XXXXXXXXXX	14,900,000.00	
Paid	4,030,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	36,540,000.00	XXXXXXXXXX	
	40,570,000.00	40,570,000.00	
2022 Bond Maturities - Capital Bonds			\$ 3,885,000.00
2022 Interest on Bonds		\$ 1,023,952.78	

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

2022 Interest on Bonds (*Items)	\$ 1,023,952.78	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 308,487.78	
Subtotal	\$ 715,465.00	
Add: Interest to be Accrued as of 12/31/2022	\$ 228,031.33	
Required Appropriation 2022		\$ 943,496.33

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds	775,000.00	14,900,000.00	9/27/2021	2.00%
	775,000.00	14,900,000.00		

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

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

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 AND SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

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 AND SEWER 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 WATER AND SEWER UTILITY

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

Sheet 51a

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND 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
2001-56 Route 1 Sewer Improvements	82,086.73						82,086.73	
2006-50 Various Utility Improvements	-							
2008-50 Deans Pond Lane West Imp	66,900.63	580,000.00					66,900.63	580,000.00
2009-36 Kendall Park Phase IX	46,872.89				38,606.32		8,266.57	
2011-21 Various Utility Improvements		576,585.37			281,641.39			294,943.98
2012-16 Various Utility Improvements	10,016.49					1,469.50	11,485.99	
2012-23 Various Utility Improvements		442,132.84			15,598.68			426,534.16
2013-22 Various Utility Improvements	48,530.09	166,500.00					48,530.09	166,500.00
2014-23 Various Utility Improvements	5,970.24					452.00	6,422.24	
2015-25 Various Utility Improvements		6,991,096.11			2,652,414.29			4,338,681.82
2016-18 Various Utility Improvements		1,347,283.93			839,658.75			507,625.18
2017-28 Various Utility Improvements		1,932,662.34			443,424.58			1,489,237.76
2018-24 Various Utility Improvements		274,729.96			13,133.75			261,596.21
2019-25 Various Utility Improvements		1,835,268.03			189,390.23			1,645,877.80
1984-22 Construction Rte 130	36,447.82						36,447.82	
2003-48 Water Main Replacement						360.00	360.00	
1995-67 Const of Pump Station	2,178.45						2,178.45	
1997-52 Pump Station 10								
<b>PAGE TOTALS</b>	299,003.34	14,146,258.58	-	-	4,473,867.99	2,281.50	262,678.52	9,710,996.91

Sheet 52

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND 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	299,003.34	14,146,258.58	-	-	4,473,867.99	2,281.50	262,678.52	9,710,996.91
Ord 2033-20 Purchase of 4 Major Rd		218,160.00			180,103.09			38,056.91
Ord 2021-05 Various Capital Improvements			9,150,000.00		5,614,934.50			3,535,065.50
PAGE TOTALS	299,003.34	14,364,418.58	9,150,000.00	-	10,268,905.58	2,281.50	262,678.52	13,284,119.32

Sheet 52.1

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND 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	299,003.34	14,364,418.58	9,150,000.00	-	10,268,905.58	2,281.50	262,678.52	13,284,119.32
PAGE TOTALS	299,003.34	14,364,418.58	9,150,000.00	-	10,268,905.58	2,281.50	262,678.52	13,284,119.32

Sheet 52.2

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND 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	299,003.34	14,364,418.58	9,150,000.00	-	10,268,905.58	2,281.50	262,678.52	13,284,119.32
PAGE TOTALS	299,003.34	14,364,418.58	9,150,000.00	-	10,268,905.58	2,281.50	262,678.52	13,284,119.32

Sheet  
52.3

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND 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	299,003.34	14,364,418.58	9,150,000.00	-	10,268,905.58	2,281.50	262,678.52	13,284,119.32
TOTALS	299,003.34	14,364,418.58	9,150,000.00	-	10,268,905.58	2,281.50	262,678.52	13,284,119.32

Sheet 52.4

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

# WATER AND SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	81,109.68
Received from 2021 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	81,109.68	XXXXXXXXXX
	81,109.68	81,109.68

# WATER AND SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

