

## 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 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 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.**
- k)

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, the screen may "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple municipalities.

Required Information	Responses and Data
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Name and County of Municipality	Sparta Township, Sussex County	▼	<i>*Counties will</i>
Full Name of Municipality/County	TOWNSHIP OF SPARTA		
County of Municipality / County	SUSSEX		
Name of Municipality / County	SPARTA		
Type	TOWNSHIP		
Federal ID #	226002317		
Governing Body Type	COUNCIL MEMBERS		

Address	65 MAIN STREET		
Address	SPARTA , NJ 07871		
Phone	973-729-4103		
Fax	973-729-2012		

		<b>Certificate #</b>
Chief Financial Officer	GRANT W. ROME	N0248
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)	19,600
Net Valuation Taxable 2021	3,042,797,600
Muni Code	1918

<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>	3
--	---	---

	<b>UTILITY NAME(S)</b>
<b>UTILITY 1</b>	WATER
<b>UTILITY 2</b>	SEWER
<b>UTILITY 3</b>	SOLID WASTE
<b>UTILITY 4</b>	
<b>UTILITY 5</b>	
<b>UTILITY 6</b>	

**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 **SPARTA** 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:

N/A

NO ENTRY  
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

Certified by me

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

(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.

<b>Municipality:</b>	TOWNSHIP OF SPARTA
<b>Chief Financial Officer:</b>	Grant W. Rome
<b>Signature:</b>	Grant W. Rome
<b>Certificate #:</b>	N0248
<b>Date:</b>	2/16/2022

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

<b>Municipality:</b>	TOWNSHIP OF SPARTA
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	N/A
<b>Certificate #:</b>	
<b>Date:</b>	

226002317

Fed I.D. #

TOWNSHIP OF SPARTA

Municipality

SUSSEX

County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>                    </u>	\$ <u>300,594.76</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.

Grant W Rome  
Signature of Chief Financial Officer

2/16/2022  
Date













**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	17,114.05	
DUE TO -		
DUE TO STATE OF NJ		37.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		3,692.55
ENCUMBRANCE PAYABLE		400.00
PREPAID LICENSES		12,984.50
<b>FUND TOTALS</b>	<b>17,114.05</b>	<b>17,114.05</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	231,378.37	
DUE TO -		
ASSESSMENT RECEIVABLE	503,204.35	
RESERVE FOR:		
DEP LOAN PAYABLE		600,927.92
ASSESSMENT RECEIVABLE		133,654.80
<b>FUND TOTALS</b>	<b>734,582.72</b>	<b>734,582.72</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</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
NJDEP Loan Glen Lake	231,378.27							231,378.27
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
Due to Current Fund		677.32					677.32	-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	231,378.27	677.32	-	-	-	-	677.32	231,378.27

Sheet 7

\*Show as red figure





## CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	167,992.14	15,610,354.41		15,778,346.55
Grant Fund				-
Trust - Animal Control	1,090.06	18,023.99	2,000.00	17,114.05
Trust - Assessment		231,496.32	117.95	231,378.37
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	21,974.82	6,506,520.26	531,388.00	5,997,107.08
Trust - Arts and Culture				-
General Capital	336,000.03	1,853,448.04	615.37	2,188,832.70
				-
<b>UTILITIES:</b>				
Water Operating	41,679.42	2,520,151.53	269,454.23	2,292,376.72
Water Capital		845,913.72	132.90	845,780.82
Sewer Operating	166,218.35	594,418.92		760,637.27
Sewer Capital		485,530.85	89.83	485,441.02
Solid Waste	75,623.84	1,435,037.37		1,510,661.21
				-
				-
				-
				-
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				-
				-
				-
				-
				-
				-
				-
				-
<b>Total</b>	<b>810,578.66</b>	<b>30,100,895.41</b>	<b>803,798.28</b>	<b>30,107,675.79</b>

\* Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2021.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2021.

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

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

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

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

<u>LAKELAND BANK</u>	
Current Fund # 638410348	11,396,325.72
Current Fund # 638412790	1,065.65
General Escrow Trust Fund # 638410437	2,724,625.47
Unemployment Trust Fund # 638410151	205,264.42
COAH Trust Fund # 638410135	1,374,222.84
FSA Trust Acct. # 638410623	16,310.39
Open Space Trust Acct # 638410224	938,780.60
Developers Escrow Trust Fund # 993803202	70,271.85
Performance Bonds Trust Fund # 993803210	975,945.33
Net Payroll Fund # 638410178	11,364.58
Payroll Deductions Fund # 638410216	189,734.78
Animal Trust Fund # 638410488	18,023.99
General Capital Fund # 638410429	814,562.96
Water Operating Fund # 638410364	2,504,827.06
Water Capital Fund # 638410380	845,913.72
Sewer Operating Fund Fund # 638410399	590,896.96
Sewer Capital Fund # 638410410	485,530.85
Sewer Assessment Fund # 638410348	-
Solid Waste Operating Fund # 638405298	98,715.98
Assessment Trust Fund # 638416346	231,496.32
<u>NEW JERSEY CASH MANAGEMENT FUND</u>	
Current Fund # 117-96490-171	31,342.05
Water Operating # 117-96512-171	15,324.47
Sewer Operating Fund # 117-96504-171	3,521.96
<u>PROVIDENT BANK</u>	
Current Fund # 1998000692	3,643,417.44
Current Fund CD # 9028	538,203.55
General Capital Fund # 1998000706	1,038,885.08
Solid Waste Operating Fund # 14002353	1,336,321.39
<b>PAGE TOTAL</b>	<b>30,100,895.41</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 (cont'd)**

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	319,686.83	96,979.00	183,602.78	-	4,250.00	228,813.05
						-
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						-
PAGE TOTALS	319,686.83	96,979.00	183,602.78	-	4,250.00	228,813.05

**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	319,686.83	96,979.00	183,602.78	-	4,250.00	228,813.05
						-
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						-
						-
						-
<b>TOTALS</b>	<b>319,686.83</b>	<b>96,979.00</b>	<b>183,602.78</b>	<b>-</b>	<b>4,250.00</b>	<b>228,813.05</b>

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				
Recycling Tonnage Grant	57,386.79			55,667.29			1,719.50
Drunk Driving Enforcement Fund	31,899.55	30,753.75		9,252.97			53,400.33
Clean Communities Grant	106,878.32	45,734.00		140,268.81			12,343.51
Alcohol Rehab Fund	3,419.03						3,419.03
Municipal Drug Alliance State Share	19,917.01	16,042.00		1,000.66			34,958.35
Municipal Drug Alliance Local Share	24,140.12	4,250.00		402.58	2,347.70		30,335.24
Body Armor Grant	79.71						79.71
Drive Sober or Get Pulled Over							-
Highlands Grant	21,451.65						21,451.65
Click or Ticket							-
Stainable New Jersey Grant	18,000.00						18,000.00
Stainable New Jersey Grant twsp match	80.84						80.84
COVID Emergency Grant	95,965.78			95,965.78			-
							-
							-
							-
							-
							-
							-
							-
<b>PAGE TOTALS</b>	<b>379,218.80</b>	<b>96,779.75</b>	<b>-</b>	<b>302,558.09</b>	<b>2,347.70</b>	<b>-</b>	<b>175,788.16</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	379,218.80	96,779.75	-	302,558.09	2,347.70	-	175,788.16
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PAGE TOTALS	379,218.80	96,779.75	-	302,558.09	2,347.70	-	175,788.16

**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	379,218.80	96,779.75	-	302,558.09	2,347.70	-	175,788.16
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PAGE TOTALS	379,218.80	96,779.75	-	302,558.09	2,347.70	-	175,788.16

**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	379,218.80	96,779.75	-	302,558.09	2,347.70	-	175,788.16
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							-
<b>TOTALS</b>	379,218.80	96,779.75	-	302,558.09	2,347.70	-	175,788.16

Sheet 11  
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	64,600,967.00
Paid	64,600,967.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
	64,600,967.00	64,600,967.00

\* 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	280,965.97
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	18,024,012.17
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	10.81
County Open Space Preservation	XXXXXXXXXX	73,099.39
Due County for Added and Omitted Taxes	XXXXXXXXXX	123,667.77
Paid	18,378,088.34	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	123,667.77	XXXXXXXXXX
	18,501,756.11	18,501,756.11

## 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	3,960,000.00	3,960,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	4,145,867.00	4,487,826.06	341,959.06
Added by N.J.S.A. 40A:4-87 (List on 17a)	-	-	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>4,145,867.00</b>	<b>4,487,826.06</b>	<b>341,959.06</b>
Receipts from Delinquent Taxes	1,160,000.00	1,535,151.63	375,151.63
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	18,821,374.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	18,821,374.00	21,128,956.27	2,307,582.27
	<b>28,087,241.00</b>	<b>31,111,933.96</b>	<b>3,024,692.96</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	101,340,354.17
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	64,600,967.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	18,097,122.37	xxxxxxxxxx
Due County for Added and Omitted Taxes	123,667.77	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	334,707.00	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,945,066.24
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	21,128,956.27	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>104,285,420.41</b>	<b>104,285,420.41</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		28,087,241.00
2021 Budget - Added by N.J.S.A. 40A:4-87		-
Appropriated for 2021 (Budget Statement Item 9)		28,087,241.00
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		28,087,241.00
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		28,087,241.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	23,010,781.91	
Paid or Charged - Reserve for Uncollected Taxes	2,945,066.24	
Reserved	2,131,392.85	
Total Expenditures		28,087,241.00
Unexpended Balances Canceled (see footnote)		-

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2021 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

# RESULTS OF 2021 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	341,959.06
Delinquent Tax Collections	XXXXXXXXXX	375,151.63
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	2,307,582.27
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	133,523.81
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	1,739,456.99
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	-	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	4,897,673.76	XXXXXXXXXX
	4,897,673.76	4,897,673.76





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

1. Amount of Levy as per Duplicate (Analysis) #			\$ 100,952,616.33
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.			\$ 4,885.50
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$ 1,610,269.60
5a. Subtotal 2021 Levy	\$ 102,567,771.43		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy			\$ 102,567,771.43
6. Transferred to Tax Title Liens			\$
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ 130,710.25
9. Discount Allowed			\$
10. Collected in Cash: In 2020	\$ 1,047,005.05		
In 2021*	\$ 99,673,728.79		
Homestead Benefit Credit	\$ 515,120.33		
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 104,500.00		
Total To Line 14	\$ 101,340,354.17		
11. Total Credits			\$ 101,471,064.42
12. Amount Outstanding December 31, 2021			\$ 1,096,707.01
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is	<b>98.80%</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			\$ 101,340,354.17
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 101,340,354.17

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)	\$ 101,340,354.17
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 101,340,354.17</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 102,567,771.43
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.80%</u>

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 101,340,354.17
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 101,340,354.17</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 102,567,771.43
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.80%</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	46,528.63
2. Senior Citizens Deductions Per Tax Billings	7,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	97,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	103,350.69
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	45,379.32	XXXXXXXXXX
	149,879.32	149,879.32

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

Line 2	7,000.00	
Line 3	97,500.00	
Line 4	-	
Sub - Total	104,500.00	
Less: Line 7	-	
To Item 10, Sheet 22	104,500.00	



## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,792,669.62	XXXXXXXXXX
A. Taxes	1,614,254.53	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	178,415.09	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			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) 14,356.50
B. Tax Title Liens - Transfers from Taxes		(1) 14,356.50	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,792,669.62
8. Totals		1,807,026.12	1,807,026.12
9. Balance Brought Down		1,792,669.62	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,535,151.63
A. Taxes	1,534,320.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	831.63	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens			XXXXXXXXXX
13. 2021 Taxes		1,096,707.01	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,354,225.00
A. Taxes	1,162,285.04	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	191,939.96	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,889,376.63	2,889,376.63

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is **85.63%**

17. Item No.14 multiplied by percentage shown above is **1,159,622.87** and represents the maximum amount that may be anticipated in 2022.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2021	2,907,000.00	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	2,907,000.00
	2,907,000.00	2,907,000.00

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

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

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

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

**N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -** TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

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

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

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2021' must be entered here and then raised in the 2022 budget.

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
	N/A						-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<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	xxxxxxxxxx	3,660,000.00	
Issued	xxxxxxxxxx		
Paid	1,120,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	2,540,000.00	xxxxxxxxxx	
	3,660,000.00	3,660,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 1,000,000.00
2022 Interest on Bonds*		\$ 72,637.50	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxxxx	628,242.90	
Issued	xxxxxxxxxx		
Paid	27,314.91	xxxxxxxxxx	
Outstanding - December 31, 2021	600,927.99	xxxxxxxxxx	
	628,242.90	628,242.90	
2022 Bond Maturities - Assessment Bonds			\$ 44,549.92
2022 Interest on Bonds*		\$ 10,079.90	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 82,717.40

**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			\$ -
<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	
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. _____	\$	\$
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. 18-04 Various Capital Improvements	1,050,000.00	10/3/2018	735,000.00	10/02/22	1.0000%	105,000.00	7,350.00	
Ord. 19-08 Imp to DPW Facility	902,000.00	10/3/2019	721,600.00	10/02/22	1.0000%	90,200.00	7,216.00	
Page Totals	1,952,000.00		1,456,600.00			195,200.00	14,566.00	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	<b>2022 Budget Requirements</b>		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	1,952,000.00		1,456,600.00			195,200.00	14,566.00	
PAGE TOTALS	1,952,000.00		1,456,600.00			195,200.00	14,566.00	

Sheet 33.1

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

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

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

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

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

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	1,952,000.00		1,456,600.00			195,200.00	14,566.00	
PAGE TOTALS	1,952,000.00		1,456,600.00			195,200.00	14,566.00	

Sheet 33  
Totals

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

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

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

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

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

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet  
34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
(09-26) Acquisition of Solar Equip	14,032.23				4,309.59		9,722.64	
(10-18) Various Improve. or Purposes 2010	115,378.42				81,201.54		34,176.88	
(10-23) Solar Panels Germany Flatts	18,645.23						18,645.23	
(17-06) Various Capital Improvements		-		3,568.75			3,568.75	
(18-04) Various Capital Improvements		182,665.73			85,431.20			97,234.53
(18-10) Various Capital Improvements	499.20				390.17		109.03	
(19-05) Various Capital Improvements	32,122.89				31,497.89		625.00	
(19-08) Imp tp DPW Facilities		26,914.28			25,626.65		1,287.63	
(19-09) Install Turf Field #1 Station Park	656,813.75	390,000.00			6,501.25		980,312.50	60,000.00
(20-07) Various Capital Improvements	449,572.32				431,665.40			17,906.92
(21-07) Various Capital Improvements			2,367,000.00		2,008,298.95		358,701.05	
(21-17) Pur of Property 3 Holland Circle			95,000.00		92,586.31		2,413.69	
(21-18) Pur of Fire Truck			700,000.00		1,000.00		34,000.00	665,000.00
<b>Page Total</b>	1,287,064.04	599,580.01	3,162,000.00	3,568.75	2,768,508.95	-	1,443,562.40	840,141.45

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,287,064.04	599,580.01	3,162,000.00	3,568.75	2,768,508.95	-	1,443,562.40	840,141.45
<b>PAGE TOTALS</b>	1,287,064.04	599,580.01	3,162,000.00	3,568.75	2,768,508.95	-	1,443,562.40	840,141.45

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,287,064.04	599,580.01	3,162,000.00	3,568.75	2,768,508.95	-	1,443,562.40	840,141.45
<b>PAGE TOTALS</b>	1,287,064.04	599,580.01	3,162,000.00	3,568.75	2,768,508.95	-	1,443,562.40	840,141.45

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,287,064.04	599,580.01	3,162,000.00	3,568.75	2,768,508.95	-	1,443,562.40	840,141.45
<b>GRAND TOTALS</b>	1,287,064.04	599,580.01	3,162,000.00	3,568.75	2,768,508.95	-	1,443,562.40	840,141.45

Sheet 35 Totals

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



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
(21-07) Var Capital Imp.	2,200,000.00		2,200,000.00	
(21-17) Purchase of Property	95,000.00		95,000.00	
(21-18) Purchase of Fire Truck	700,000.00	665,000.00	35,000.00	
Total	2,995,000.00	665,000.00	2,330,000.00	-

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	212,465.59
Premium on Sale of Bonds	xxxxxxxxx	10,797.43
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations	95,000.00	xxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxx
Balance - December 31, 2021	128,263.02	xxxxxxxxx
	223,263.02	223,263.02

**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>102,567,771.43</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>101,340,354.17</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>71,797,440.00</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  **Yes**

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

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

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

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

Answer YES or NO

D.

- |  |         |    |  |
|--|---------|----|--|
| 1. Cash Deficit 2020                     |         | \$ | <u>None</u>  |
| 2. 4% of 2020 Tax Levy for all purposes: | Levy -- | \$ | <u>                    </u> = \$ <u>                    </u> |
| 3. Cash Deficit 2021                     |         | \$ | <u>None</u>  |
| 4. 4% of 2021 Tax Levy for all purposes: | Levy -- | \$ | <u>                    </u> = \$ <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>123,667.77</u>	\$ <u>123,667.77</u>
3. Amounts due Special Districts	\$	<u>                    </u>	\$ <u>                    </u> -	\$ <u>                    </u> -
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$ <u>                    </u> -	\$ <u>                    </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.

## POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2021  
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	2,292,376.72	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	394,704.72	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		43,921.79
Encumbrances Payable		71,715.51
Accrued Interest on Bonds and Notes		96,321.30
Due to -		
WATER OVERPAYMENTS		73,641.60
Subtotal - Cash Liabilities		285,600.20 "C"
Reserve for Consumer Accounts and Lien Receivable		394,704.88
Fund Balance		2,006,776.52
<b>Total</b>	<b>2,687,081.44</b>	<b>2,687,081.60</b>

(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
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

\*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			-
<b>Rents</b>	2,982,000.00	3,040,475.48	58,475.48
<b>Fire Hydrant Service</b>	44,026.00	45,089.59	1,063.59
<b>Miscellaneous</b>	144,000.00	86,481.66	(57,518.34)
<b>Cell Tower Fees</b>	260,000.00	337,970.15	77,970.15
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
Subtotal	3,930,026.00	4,010,016.88	79,990.88
Deficit (General Budget) **			-
	3,930,026.00	4,010,016.88	79,990.88

\*\* 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	3,930,026.00
Added by N.J.S.A. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	3,930,026.00
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	3,930,026.00
Deduct Expenditures:	
Paid or Charged	3,886,104.21
Reserved	43,921.79
Surplus (General Budget)**	
<b>Total Expenditures</b>	3,930,026.00
Unexpended Balance Canceled (See Footnote)	-

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2021 OPERATION

## WATER UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	4,010,016.88	
Miscellaneous Revenue Not Anticipated	237,159.81	
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		4,247,176.69
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	3,886,104.21	
Reserved	43,921.79	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,930,026.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,930,026.00
Excess		317,150.69
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	317,150.69	
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	95,652.57	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		95,652.57

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

## RESULTS OF 2021 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	79,990.88
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	237,159.81
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	95,652.57
Refund Because of COVID	31,561.31	
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	381,241.95	XXXXXXXXXX
	412,803.26	412,803.26

\* See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	2,125,534.57
Excess in Results of 2021 Operations	XXXXXXXXXX	381,241.95
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		XXXXXXXXXX
Balance - December 31, 2021	2,006,776.52	XXXXXXXXXX
	2,506,776.52	2,506,776.52

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

Cash		2,292,376.72
Investments		
Interfund Accounts Receivable		
Subtotal		2,292,376.72
Deduct Cash Liabilities Marked with "C" on Trial Balance		285,600.20
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,006,776.52
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		2,006,776.52

\*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		\$	327,172.02
Increased by:			
Rents Levied		\$	3,064,496.78
Decreased by:			
Collections	\$	2,991,541.50	
Overpayments applied	\$	5,422.58	
Transfer to Liens	\$		
Other	\$		
		\$	2,996,964.08
Balance December 31, 2021		\$	394,704.72

## SCHEDULE OF WATER UTILITY LIENS

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

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

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

## UTILITY SPECIAL EMERGENCY

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

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 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	9,315,000.00
Issued	XXXXXXXXXX	
Paid	1,035,000.00	XXXXXXXXXX
Outstanding - December 31, 2021	8,280,000.00	XXXXXXXXXX
	9,315,000.00	9,315,000.00

2022 Bond Maturities - Capital Bonds		\$ 1,035,000.00
2022 Interest on Bonds		\$ 254,871.24

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2022 Interest on Bonds (*Items)	\$ 254,871.24
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 93,982.98
Subtotal	\$ 160,888.26
Add: Interest to be Accrued as of 12/31/2022	\$ 77,338.29
Required Appropriation 2022	\$ 238,226.55

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**WATER UTILITY LOAN**

Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**WATER UTILITY LOAN**

Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2021**

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

## 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. <b>Ord. # 17-11 Water System Imp</b>	300,000.00	10/4/2017	180,000.00	10/2/2022	1.00%	30,000.00	1,800.00	10/2/2022
2. <b>Ord. # 18-09 Water System Imp</b>	410,000.00	10/3/2018	287,000.00	10/2/2022	1.00%	41,000.00	2,870.00	10/2/2022
3. <b>Ord. # 20-08 Water System Imp</b>	254,000.00	10/2/2020	228,600.00	10/2/2022	1.00%	25,400.00	2,286.00	10/2/2022
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	<b>964,000.00</b>		<b>695,600.00</b>			<b>96,400.00</b>	<b>6,956.00</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 UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	964,000.00		695,600.00			96,400.00	6,956.00	

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2022 Interest on Notes	\$ 6,956.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 2,338.32
Subtotal	\$ 4,617.68
Add: Interest to be Accrued as of 12/31/2022	\$ 1,497.68
Required Appropriation 2022	\$ 6,115.36

(Do not crowd - add additional sheets)





## 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
(16-11) Improve Water System	2,877.82				2,713.65		164.17	
(16-14) Improve Highlands Well(supp)	28,560.95				28,560.95			
(18-08) Improve Water System	2,179.77				1,420.32		759.45	
(18-09) Improve Water System		6,489.54			3,255.00			3,234.54
(19-19) Improve Water System	11,588.88				11,103.55		485.33	
(20-08) Improve Water System	188,360.55	254,000.00			441,307.16			1,053.39
(21-08) Improve Water System			500,000.00		76,741.02			423,258.98
<b>PAGE TOTALS</b>	233,567.97	260,489.54	500,000.00	-	565,101.65	-	1,408.95	427,546.91

Sheet 52

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



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	233,567.97	260,489.54	500,000.00	-	565,101.65	-	1,408.95	427,546.91
PAGE TOTALS	233,567.97	260,489.54	500,000.00	-	565,101.65	-	1,408.95	427,546.91

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 (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	233,567.97	260,489.54	500,000.00	-	565,101.65	-	1,408.95	427,546.91
PAGE TOTALS	233,567.97	260,489.54	500,000.00	-	565,101.65	-	1,408.95	427,546.91

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 (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	233,567.97	260,489.54	500,000.00	-	565,101.65	-	1,408.95	427,546.91
<b>TOTALS</b>	233,567.97	260,489.54	500,000.00	-	565,101.65	-	1,408.95	427,546.91

Sheet 52.4

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	45,939.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	500,000.00
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	500,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	45,939.00	XXXXXXXXXX
	545,939.00	545,939.00

# 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
(21-08) Improve Water System	500,000.00		500,000.00	500,000.00
	500,000.00	-	500,000.00	500,000.00

## WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	23,718.47
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		5,399.19
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	29,117.66	xxxxxxxxx
	29,117.66	29,117.66

## POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2021  
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	760,637.27	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	64,263.33	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		622,694.09
Encumbrances Payable		23,339.41
Accrued Interest on Bonds and Notes		26,244.35
Due to -		
Sewer Overpayments		1,057.74
Subtotal - Cash Liabilities		673,335.59 "C"
Reserve for Consumer Accounts and Lien Receivable		64,263.33
Fund Balance		87,301.68
<b>Total</b>	<b>824,900.60</b>	<b>824,900.60</b>

(Do not crowd - add additional sheets)







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

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

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	11,000.00	11,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Sewer Rents	805,617.00	835,523.73	29,906.73
Sewer Connection Fees	9,492.00	9,442.20	(49.80)
American Recovery Act	600,000.00	600,000.00	-
Miscellaneous Fees	11,590.00	5,937.34	(5,652.66)
			-
Reserve for Debt Service	78,020.00	79,890.00	1,870.00
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
Subtotal	1,515,719.00	1,541,793.27	26,074.27
Deficit (General Budget) **	157,548.75	157,549.00	0.25
	1,673,267.75	1,699,342.27	26,074.52

\*\* 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	1,073,267.75
Added by N.J.S.A. 40A:4-87	600,000.00
Emergency	
<b>Total Appropriations</b>	<b>1,673,267.75</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>1,673,267.75</b>
Deduct Expenditures:	
Paid or Charged	1,050,573.66
Reserved	622,694.09
Surplus (General Budget)**	
<b>Total Expenditures</b>	<b>1,673,267.75</b>
Unexpended Balance Canceled (See Footnote)	-

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2021 OPERATION

## SEWER UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,541,793.27	
Miscellaneous Revenue Not Anticipated	2,220.11	
2020 Appropriation Reserves Canceled in 2021	58,680.28	
Total Revenue Realized		1,602,693.66
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	1,050,573.66	
Reserved	622,694.09	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,673,267.75	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,673,267.75
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		70,574.09
Anticipated Revenue - Deficit (General Budget)**	157,549.00	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	(86,974.91)	

### SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	58,680.28	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		58,680.28

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

## RESULTS OF 2021 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	26,074.52
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	2,220.11
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	58,680.28
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	86,974.91	XXXXXXXXXX
	86,974.91	86,974.91

\* See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	11,326.77
Excess in Results of 2021 Operations	XXXXXXXXXX	86,974.91
Amount Appropriated in the 2021 Budget - Cash	11,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	87,301.68	XXXXXXXXXX
	98,301.68	98,301.68

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

Cash		760,637.27
Investments		
Interfund Accounts Receivable		
Subtotal		760,637.27
Deduct Cash Liabilities Marked with "C" on Trial Balance		673,335.59
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		87,301.68
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		87,301.68

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

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	68,692.69
Increased by:			
Rents Levied		\$	847,123.17
Decreased by:			
Collections	\$	847,005.41	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$	4,547.12	
		\$	851,552.53
Balance December 31, 2021		\$	64,263.33

## SCHEDULE OF SEWER UTILITY LIENS

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

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

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

## UTILITY SPECIAL EMERGENCY

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

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  
SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	

**SEWER UTILITY CAPITAL BONDS**

Outstanding - January 1, 2021	XXXXXXXXXX	1,985,000.00	
Issued	XXXXXXXXXX		
Paid	325,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	1,660,000.00	XXXXXXXXXX	
	1,985,000.00	1,985,000.00	

2022 Bond Maturities - Capital Bonds			\$ 325,000.00
2022 Interest on Bonds		\$ 55,550.00	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2022 Interest on Bonds (*Items)		\$ 55,550.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)		\$ 22,781.46	
Subtotal		\$ 32,768.54	
Add: Interest to be Accrued as of 12/31/2022		\$ 17,581.25	
Required Appropriation 2022			\$ 50,349.79

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**SEWER UTILITY LOAN**

Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**SEWER UTILITY LOAN**

Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2021**

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

**DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. (11-17) Improve to Sanitary Sewer	60,000.00	11/1/2013	18,000.00	10/2/2022	1.00%	6,000.00	180.00	
2. (19-13) Conversion of White Deer	95,000.00	10/2/2019	950,000.00	10/2/2022	1.00%	24,100.00	9,500.00	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	155,000.00		968,000.00			30,100.00	9,680.00	

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	155,000.00		968,000.00			30,100.00	9,680.00	

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2022 Interest on Notes	\$ 9,680.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 3,462.89
Subtotal	\$ 6,217.11
Add: Interest to be Accrued as of 12/31/2022	\$ 2,400.00
Required Appropriation 2022	\$ 8,617.11

(Do not crowd - add additional sheets)



## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021		
	Funded	Unfunded					Funded	Unfunded	
(11-17) Improve to Sanitary Sewer System		227.73			227.73				
(19-12) Conversion of White Deer Plant		677,955.71			227,364.15			450,591.56	
<b>Total</b>	70000-	-	678,183.44	-	-	227,591.88	-	-	450,591.56

Sheet 52

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







**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	678,183.44	-	-	227,591.88	-	-	450,591.56
<b>TOTALS</b>	-	678,183.44	-	-	227,591.88	-	-	450,591.56

Sheet 52  
Totals

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

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	8,500.00
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
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	8,500.00	XXXXXXXXXX
	8,500.00	8,500.00

# SEWER 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.



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 - SOLID WASTE UTILITY FUND  
AS AT DECEMBER 31, 2021  
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,510,661.21	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	81,868.90	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		27,032.21
Encumbrances Payable		3,087.55
Accrued Interest on Bonds and Notes		-
Due to -		
Prepaid Rents		26,617.00
Subtotal - Cash Liabilities		56,736.76 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		1,473,684.11
<b>Total</b>	<b>1,592,530.11</b>	<b>1,530,420.87</b>

(Do not crowd - add additional sheets)







## ANALYSIS OF SOLID WASTE 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
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

\*Show as red figure

# SCHEDULE OF SOLID WASTE UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	351,500.00	351,500.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Solid Waste User Fees	1,955,000.00	2,011,839.97	56,839.97
Miscellaneous	46,071.66	27,173.93	(18,897.73)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Solid Waste New User Fees	55,000.00	55,000.00	-
			-
Subtotal	2,407,571.66	2,445,513.90	37,942.24
Deficit (General Budget) **			-
	2,407,571.66	2,445,513.90	37,942.24

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	2,352,571.66
Added by N.J.S.A. 40A:4-87	55,000.00
Emergency	
<b>Total Appropriations</b>	<b>2,407,571.66</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>2,407,571.66</b>
Deduct Expenditures:	
Paid or Charged	2,380,539.45
Reserved	27,032.21
Surplus (General Budget)**	
<b>Total Expenditures</b>	<b>2,407,571.66</b>
Unexpended Balance Canceled (See Footnote)	-

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2021 OPERATION

## SOLID WASTE UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Solid Waste 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)")	2,445,513.90	
Miscellaneous Revenue Not Anticipated	20.00	
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		2,445,533.90
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	2,380,539.45	
Reserved	27,032.21	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,407,571.66	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,407,571.66
Excess		37,962.24
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	37,962.24	
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 Solid Waste Utility for 2020

2020 Appropriation Reserves Canceled in 2021	25,361.93	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		25,361.93

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

## RESULTS OF 2021 OPERATIONS - SOLID WASTE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	37,942.24
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	20.00
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	25,361.93
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	63,324.17	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	63,324.17	63,324.17

## OPERATING SURPLUS - SOLID WASTE UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	1,761,859.94
Excess in Results of 2021 Operations	xxxxxxxxxx	63,324.17
Amount Appropriated in the 2021 Budget - Cash	351,500.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	1,473,684.11	xxxxxxxxxx
	1,825,184.11	1,825,184.11

### ANALYSIS OF BALANCE DECEMBER 31, 2021 (FROM SOLID WASTE UTILITY - TRIAL BALANCE)

Cash		1,510,661.21
Investments		
Interfund Accounts Receivable		
Subtotal		1,510,661.21
Deduct Cash Liabilities Marked with "C" on Trial Balance		56,736.76
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,453,924.45
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		1,453,924.45

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

## SCHEDULE OF SOLID WASTE UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	130,454.77
Increased by:			
User Charges Levied		\$	1,588,143.67
Decreased by:			
Collections	\$	1,636,729.54	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	1,636,729.54
Balance December 31, 2021		\$	81,868.90

## SCHEDULE OF SOLID WASTE 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 -  
SOLID WASTE UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>Deficit in Operations</b>	\$ 11,529.66	\$ 11,529.66	\$ _____	\$ _____ -
<b>Total Operating</b>	\$ 11,529.66	\$ 11,529.66	\$ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>Total Capital</b>	\$ -	\$ -	\$ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

## UTILITY SPECIAL EMERGENCY

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		-	-	-	-	-	-

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  
SOLID WASTE 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		\$

**SOLID WASTE UTILITY CAPITAL BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Bond Maturities - Capital Bonds		\$
2022 Interest on Bonds		\$

**INTEREST ON BONDS - SOLID WASTE UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2021**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
SOLID WASTE 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>SOLID WASTE 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 - SOLID WASTE UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2021**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
SOLID WASTE 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>SOLID WASTE 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 - SOLID WASTE 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 SOLID WASTE 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 SOLID WASTE 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 - SOLID WASTE 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)















# SOLID WASTE UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from FALSE 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	-	XXXXXXXXXX
	-	-

# SOLID WASTE UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

