

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.
- f) 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:
- g) xxxx_afs_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- i) 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.**
- j) Quick Guide:

<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>

Annual Financial Statement - Key Information
Municipal and County AFS Version 2021

Required Information	Responses and Data
Name and County of Municipality	East Brunswick Township, Middlesex County ▼ *Counties will
Full Name of Municipality/County	TOWNSHIP OF EAST BRUNSWICK
County of Municipality / County	MIDDLESEX
Name of Municipality / County	EAST BRUNSWICK
Type	TOWNSHIP
Federal ID #	22-6001760
Governing Body Type	COUNCIL MEMBERS

Address	PO BOX 1081, EAST BRUNSWICK, NJ 08816-1081
Address	
Phone	732-390-6860
Fax	732-390-6955

		Certificate #
Chief Financial Officer	ANGEL ALBANESE	N1546
Registered Municipal Accountant		
Year Ending	12/31/2021	

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

Budget Year	2022
AFS Year	2021
PY	2020

Population Last Census (2020)	47,512
Net Valuation Taxable 2021	1,911,754,466
Muni Code	1204

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	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

HOW MANY UTILITIES DOES THE ENTITY HAVE:		5
UTILITY NAME(S)		
UTILITY 1	SEWER	
UTILITY 2	WATER	
UTILITY 3	PARKING	
UTILITY 4	POLICE TRAINING	
UTILITY 5	POOL	
UTILITY 6		

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 47,512
 NET VALUATION TAXABLE 2021 1,911,754,466
 MUNICODE 1204

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

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

 TOWNSHIP of EAST BRUNSWICK , County of MIDDLESEX

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature Angel Albanese
 Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, ANGEL ALBANESE , am the Chief Financial Officer, License # N1546 , of the TOWNSHIP of EAST BRUNSWICK , County of MIDDLESEX and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature Angel Albanese
 Title Chief Financial Officer
 Address PO BOX 1081, EAST BRUNSWICK, NJ 08816-1081
 Phone Number 732-390-6860
 Fax Number 732-390-6955

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Accountant (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 **EAST BRUNSWICK** as of as of December 31, 2021 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

Certified by me

(Address)

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.

Municipality: TOWNSHIP OF EAST BRUNSWICK
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: TOWNSHIP OF EAST BRUNSWICK
Chief Financial Officer: Angel Albanese
Signature: AAlbanese@eastbrunswick.org
Certificate #: N-1546
Date: 3/4/2022

22-6001760
Fed I.D. #

TOWNSHIP OF EAST BRUNSWICK
Municipality

MIDDLESEX
County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>144,354.23</u>	\$ <u>694,995.17</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.

ANGEL ALBANESE
Signature of Chief Financial Officer

3/4/2022
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ **TOWNSHIP** _____ of _____ **EAST BRUNSWICK** _____, County of _____ **MIDDLESEX** _____ during the year 2021 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name _____
Title _____

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ _____ **1,913,558,893.00** _____

Frank Colon
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF EAST BRUNSWICK
MUNICIPALITY

MIDDLESEX
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2021**

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

Title of Account	Debit	Credit
CASH	32,390,743.20	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	10,894.96	-
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	4,875.32	
CURRENT	1,683,852.90	
SUBTOTAL	1,688,728.22	
TAX TITLE LIENS RECEIVABLE	12,549.86	
PROPERTY ACQUIRED FOR TAXES	15,768.14	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	37,110.52	
OTHER RECEIVABLES	9,002.16	
INTERFUND RECEIVABLE DUE FROM TRUST -OTHER	387,585.93	
INTERFUND RECEIVABLE DUE FROM POOL OPERATING FND	277,354.98	
INTERFUND RECEIVABLE DUE FROM TRUST CDBG	129,333.39	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	34,959,071.36	-

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	150,577.99	
DUE TO -		
DUE TO STATE OF NJ		14.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		150,041.60
ACCOUNT PAYABLE		521.99
FUND TOTALS	150,577.99	150,577.99
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
INTERFUND RECEIVABLE - TRUST OTHER	454,659.43	
RESERVE FOR OPEN SPACE		454,659.43
FUND TOTALS	454,659.43	454,659.43
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	4,978.75	
DUE TO/FROM CURRENT FUND		129,333.39
GRANTS RECEIVABLE	266,063.65	
RESERVE FOR EXPENDITURES		141,709.01
FUND TOTALS	271,042.40	271,042.40
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	29,232,130.58	
INVESTMENTS	2,356,991.00	
INVESTMENTS IN EXCESS BENEFITS FUND	3,410,438.24	
DUE FROM - CURRENT FUND		
DUE FROM - WATER OPERATING FUND		
DUE FROM - SEWER OPERATING FUND		
DUE FROM - PARKING OPERATING FUND		
DUE FROM - GENERAL CAPITAL FUND		
DUE FROM- EAST BRUNSWICK LIBRARY		
OTHER TRUST FUNDS PAGE TOTAL	34,999,559.82	-

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2020 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2021
				-
	-			-
Insurance: Misc Self Insurance	13,389,820.20	14,960,739.62	13,568,459.53	14,782,100.29
Abandoned/Vacant Property	54,540.81	25,041.54	-	79,582.35
Accumulated Absences	668,014.44	111,339.33		779,353.77
Bid Deposits	128,432.93	11,700.00	33,100.00	107,032.93
Collector's Redemption	70,911.19	799,587.83	780,868.16	89,630.86
Commodity Resale System	1,788,223.51	269,350.29	-	2,057,573.80
Construction Inspections	2,565,841.10	1,717,058.00	1,613,459.41	2,669,439.69
	-			-
Developer's Escrows	1,728,511.76	590,776.46	235,828.23	2,083,459.99
Disposal Forfeited Property	72,660.99	71,697.93	61,555.51	82,803.41
	-			-
Developer's Fees - Housing Trust	1,667,649.88	1,525,588.59	500,538.25	2,692,700.22
	-			-
Older Americans Act	92,054.67	8,550.00	8,522.55	92,082.12
Premium - Tax Sale	2,601,747.88	1,672,100.00	1,980,000.00	2,293,847.88
Reallocation - 98 Projects	91,313.97	-	-	91,313.97
Recreation Trust	96,421.70	516,599.67	398,531.59	214,489.78
Reserve for O/S Checks Cancelled	50,712.95	3.00		50,715.95
Reserve for Public Assistance	4,863.83	-	-	4,863.83
Storm Recovery Trust Fund	452,428.29	1,133,617.59	841,546.71	744,499.17
Mayor's Charity Fund	25,837.87	3,975.00	6,411.12	23,401.75
Tree Bank Escrow	224,099.81		107,652.00	116,447.81
Veterans Monument	879.22	500.00	650.00	729.22
Drunk Driving Enforcement	64,267.77	16,517.30	20,547.86	60,237.21
Municipal Court P.O.A.A	19,606.00	358.00	1,431.40	18,532.60
Off- Duty Municipal Police Officer	838,399.60	2,875,539.76	2,493,341.24	1,220,598.12
Planning:Shade Tree & Landscaping	2,288.46		1,755.00	533.46
Planning:Road Opening Escrows	230,688.67	24,200.00	16,000.00	238,888.67
	-			-
Substance Abuse Prevention	1,386.87	-	-	1,386.87
Reserve for Public Defender	-	13,874.50		13,874.50
				-
				-
				-
				-
				-
				-
PAGE TOTAL	\$ 26,931,604.37	\$ 26,348,714.41	\$ 22,670,198.56	\$ 30,610,120.22

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
PREVIOUS PAGE TOTAL	26,931,604.37	26,348,714.41	22,670,198.56	30,610,120.22
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PAGE TOTAL	\$ 26,931,604.37	\$ 26,348,714.41	\$ 22,670,198.56	\$ 30,610,120.22

Sheet 6b TOTAL

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

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

Sheet 7

*Show as red figure

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	15,790,500.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	15,790,500.00
CASH	10,466,726.74	
INVESTMENTS	81,000.00	
DUE FROM -TRUST OTHER	123,250.00	
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	50,815,000.00	
UNFUNDED	19,990,500.00	
DUE TO -		
VARIOUS OTHER RECEIVABLES	513,750.00	
VARIOUS OTHER RECEIVABLES W/ OFFSETTING RESERVES	27,684,995.45	
PAGE TOTALS	125,465,722.19	15,790,500.00

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	125,465,722.19	15,790,500.00
DUE TO WATER CAPITAL FUND		1,686,418.20
DUE TO PARKING CAPITAL FUND		2,558.26
DUE TO POOL CAPITAL FUND		3,035.76
ACCOUS PAYABLE		9,124.96
BOND ANTICIPATION NOTES PAYABLE		4,200,000.00
GENERAL SERIAL BONDS		50,815,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		710,002.23
RESERVE FOR RECEIVABLES FROM OTHER AGENCIES		27,684,995.42
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		7,876,529.76
UNFUNDED		15,523,378.47
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		34,004.90
CAPITAL IMPROVEMENT FUND		959,049.37
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		171,124.86
	125,465,722.19	125,465,722.19

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	223,442.55	32,900,978.54	733,677.89	32,390,743.20
Grant Fund		3,254,395.13	50,755.89	3,203,639.24
Trust - Animal Control		152,715.98	2,137.99	150,577.99
Trust - Assessment	-	-	-	-
Trust - Municipal Open Space	-	-	-	-
Trust - LOSAP	-	-	-	-
Trust - CDBG	-	13,858.75	8,880.00	4,978.75
Trust - Other	18,845.98	29,589,122.42	375,837.82	29,232,130.58
Trust - Arts and Culture	-	-	-	-
General Capital	-	10,788,795.29	322,068.55	10,466,726.74
Trust - Payroll	-	323,892.36	75,471.89	248,420.47
UTILITIES:				
Sewer Operating	127.66	9,657,114.71	99,231.61	9,558,010.76
Sewer Capital	-	85,177.30	127.66	85,049.64
Water Operating	1,757.64	9,995,740.68	853,700.00	9,143,798.32
Water Capital	-	1,278,409.87	7,957.64	1,270,452.23
Parking Operating	19,774.04	2,312,088.87	22,775.55	2,309,087.36
Parking Capital	-	1,173,560.71	1,759.41	1,171,801.30
Police Training Operating	-	661,565.90	471.35	661,094.55
Pool Operating	63,004.83	1,067,018.22	12,311.68	1,117,711.37
Pool Capital	-	122,986.06	184.83	122,801.23
				-
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Total	326,952.70	103,377,420.79	2,567,349.76	101,137,023.73

* 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: ANGEL ALBANESE

Title: CHIEF FINANCIAL OFFICER

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
TD Bank, N.A. A/C#7855020660	31,981,236.61
Provident Bank A/C#833609472	917,741.93
Change Fund	2,000.00
Trust - Animal Control	
TD Bank, N.A. A/C#4314385497	152,715.98
Trust - CDBG	
TD Bank, N.A. A/C#4309366634	13,858.75
Trust - Other	
TD Bank, N.A. A/C#7865084912	24,536,365.06
TD Bank, N.A. A/C#4308903180 - Escrow	2,121,496.22
TD Bank, N.A. A/C#4309367369 - COAH	2,687,450.82
TD Bank, N.A. A/C#4384874735 - Recreation	-
TD Bank, N.A. A/C#7855020702 - Lien	243,810.32
General Capital:	
TD Bank, N.A. A/C#7855020686	10,788,795.29
Trust - Payroll	
TD Bank, N.A. A/C#4281439038	323,892.36
Grant Fund:	
TD Bank, N.A. A/C#4309367335	3,254,395.13
PAGE TOTAL	
	77,023,758.47

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

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	77,023,758.47
Sewer Utility Operating:	
TD Bank, N.A. A/C#7865084151	9,657,114.71
Sewer Utility Capital:	
TD Bank, N.A. A/C#4314385520	85,177.30
Water Utility Operating:	
TD Bank, N.A. A/C#7865084904	9,995,490.68
Change Fund	250.00
Parking Utility Operating:	
TD Bank, N.A. A/C#4309366642	2,311,688.87
Change Fund	400.00
Police Training Utility Operating:	
TD Bank, N.A. A/C#4309367913	661,565.90
Pool Utility Operating:	
TD Bank, N.A. A/C#4314385504	1,067,018.22
Pool Utility Capital:	
TD Bank, N.A. A/C#4314385512	122,986.06
Parking Utility Capital:	
TD Bank, N.A. A/C#4309367327	1,173,560.71
Water Utility Capital:	
TD Bank, N.A. A/C#4309367319	1,278,409.87
TOTAL PAGE	103,377,420.79

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

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Clean Communities Program	354.82	98,065.54	98,065.54		354.82	0.00
Recreation Opportunities for Individuals w Disab(ROID) State G	24,000.21	-	20,000.00			4,000.21
Municipal Alliance on Alcoholism & Drug Abuse Pub Sfty State	20,601.32	37,254.00	14,190.00			43,665.32
National Crime Statistics Exchange Grant	20,000.00		20,000.00			-
CSIP Grant Restoration/Tree Planting	-					-
MC Recycling Enhancement Grant	1,800.56					1,800.56
Middlesex County Aging (Outreach) Grant	5,913.00	18,000.00	19,441.00			4,472.00
Division of Highway Traffic Safety Grant - Federal	3,808.50	31,650.00	20,280.00		3,809.00	11,369.50
Alcohol Education Rehabilitation Grant	-	2,953.59	2,953.59			-
Body Armor Replacement Fund Public Safety State Grant	-	5,594.77	5,594.77			-
Impaired Driving Countermeasure Public Safety Grant	-					-
Recycling Tonnage - Public Works State Grant	-	108,966.85	108,966.85			-
Cops in Shops Public Safety Federal Grant	-					-
Sustainable New Jersey State Grant	-					-
Senior Center Grant 2020 DCS	75,000.00					75,000.00
Drug Recognition Expert Middlesex County Grant	1,174.80	20,440.00	19,600.00			2,014.80
County Narcotics Grant	-					-
Helping Hands Middlesex County Grant	-	4,821.96	4,821.96			-
Educational Services Grant Middlesex County	1,222.00	3,000.00	3,797.00			425.00
PAGE TOTALS	153,875.21	330,746.71	337,710.71	-	4,163.82	142,747.39

**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	153,875.21	330,746.71	337,710.71	-	4,163.82	142,747.39
Daisy Contribution	20,000.00		8,974.13		11,025.87	-
Census 2020 County Grant	-					-
Body Worn Cameras Grant		175,268.00				175,268.00
Safety Town Grant		10,000.00	10,000.00			-
Municipal Renovation Project Grant		400,000.00	400,000.00			-
Community Arts Center Expansion		1,000,000.00	750,000.00			250,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	173,875.21	1,916,014.71	1,506,684.84	-	15,189.69	568,015.39

**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	173,875.21	1,916,014.71	1,506,684.84	-	15,189.69	568,015.39
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	173,875.21	1,916,014.71	1,506,684.84	-	15,189.69	568,015.39

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				
Clean Communities Program	90,958.92		98,065.54	71,513.64		354.82	117,156.00
Recreation Opportunities for Individuals w Disabilities (ROID) St	48,000.00			23,622.00			24,378.00
Alcohol Education Rehabilitation Grant	40,287.05		2,953.59	400.00	9,461.92		52,302.56
Body Armor Replacement Fund Public Safety State Grant	34,106.23		5,594.77	27,060.00			12,641.00
Municipal Alliance on Alcoholism & Drug Abuse Public Safety St	68,919.46		37,254.00	19,493.08			86,680.38
Austism Speaks Grant	5,000.00			3,422.80			1,577.20
Division of Highway Traffic Safety Grant - Federal Grant	2,653.50	31,650.00		20,220.00		2,653.50	11,430.00
National Crime Statistics Exchange Grant	-						-
Matching Grant	3,000.00	-					3,000.00
Middlesex County Recycling Enhancement Grant	1,800.56						1,800.56
Cops in Shops Safety Federal Grant	-						-
County Narcotics Grant	-						-
Helping Hands Middlesex County Grant	-		4,821.96	3,814.50			1,007.46
Recycling Tonnage Grant	66,407.01	108,966.85					175,373.86
Impaired Driving Countermeasure Public Safety Grant	-						-
Daisy Association Grant	1,244.77				9,781.10	11,025.87	-
Sustainable New Jersey State Grant	1,797.53			1,797.53			-
Senior Center NJ DCA Grant	495,846.01			451,078.57			44,767.44
Census 2020 County Grant	2,501.39						2,501.39
PAGE TOTALS	862,522.43	140,616.85	148,689.86	622,422.12	19,243.02	14,034.19	534,615.85

**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	862,522.43	140,616.85	148,689.86	622,422.12	19,243.02	14,034.19	534,615.85
Drug Recognition Expert Middlesex Cty Gr	-		20,440.00	16,300.00			4,140.00
Educational Services Grant Middlesex County	22.00	3,000.00		1,856.40			1,165.60
Middlesex Cty Aging Outreach Grant	3,911.64	18,000.00		15,571.63			6,340.01
Body Worn Cameras Grant			175,268.00	-			175,268.00
Community Arts Center Expansion			1,000,000.00	-			1,000,000.00
Municipal Renovation Project Grant		400,000.00		66,882.00			333,118.00
Safety Town Grant			10,000.00				10,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	866,456.07	561,616.85	1,354,397.86	723,032.15	19,243.02	14,034.19	2,064,647.46

Sheet
11.1

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	866,456.07	561,616.85	1,354,397.86	723,032.15	19,243.02	14,034.19	2,064,647.46
							-
							-
							-
							-
							-
							-
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							-
							-
							-
							-
							-
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							-
							-
							-
							-
							-
PAGE TOTALS	866,456.07	561,616.85	1,354,397.86	723,032.15	19,243.02	14,034.19	2,064,647.46

**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	866,456.07	561,616.85	1,354,397.86	723,032.15	19,243.02	14,034.19	2,064,647.46
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	866,456.07	561,616.85	1,354,397.86	723,032.15	19,243.02	14,034.19	2,064,647.46

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Coronavirus LFRF	-			2,491,687.27		2,491,687.27
Helping Hands Cty Grant	394.80			422.52		817.32
Investor's Foundation Grant - Safety Town	10,000.00	10,000.00				-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	10,394.80	10,000.00	-	2,492,109.79	-	2,492,504.59

Sheet 12
Totals

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	137,813,315.00
Paid	137,813,315.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
	137,813,315.00	137,813,315.00

* 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	0.06
Due County for Added and Omitted Taxes	XXXXXXXXXX	112,534.33
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	28,116,634.57
County Library	XXXXXXXXXX	-
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	2,311,308.56
Due County for Added and Omitted Taxes	XXXXXXXXXX	78,073.90
Paid	30,540,477.52	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	XXXXXXXXXX
Due County for Added and Omitted Taxes	78,073.90	XXXXXXXXXX
	30,618,551.42	30,618,551.42

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - Fire District #1	2,224,734.41	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
Fire - Fire District #2	1,609,430.00	XXXXXXXXXX
Fire - Fire District #3	856,364.00	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	4,690,528.41
Paid	4,690,528.41	XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	4,690,528.41	4,690,528.41

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	3,200,000.00	3,200,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	21,663,335.97	23,141,377.71	1,478,041.74
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,354,397.86	1,354,397.86	-
			-
			-
Total Miscellaneous Revenue Anticipated	23,017,733.83	24,495,775.57	1,478,041.74
Receipts from Delinquent Taxes	1,555,000.00	1,851,772.58	296,772.58
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	41,723,677.61	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	2,551,452.00	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	44,275,129.61	46,613,768.61	2,338,639.00
	72,047,863.44	76,161,316.76	4,113,453.32

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	216,356,957.65
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	137,813,315.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	30,427,943.13	xxxxxxxx
Due County for Added and Omitted Taxes	78,073.90	xxxxxxxx
Special District Taxes	4,690,528.41	xxxxxxxx
Municipal Open Space Tax	383,332.33	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	3,650,003.73
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	46,613,768.61	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
	220,006,961.38	220,006,961.38

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		70,693,465.58
2021 Budget - Added by N.J.S.A. 40A:4-87		1,354,397.86
Appropriated for 2021 (Budget Statement Item 9)		72,047,863.44
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		72,047,863.44
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		72,047,863.44
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	64,956,147.90	
Paid or Charged - Reserve for Uncollected Taxes	3,650,003.73	
Reserved	3,077,955.58	
Total Expenditures		71,684,107.21
Unexpended Balances Canceled (see footnote)		363,756.23

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:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	1,478,041.74
Delinquent Tax Collections	xxxxxxxx	296,772.58
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	2,338,639.00
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxx	363,756.23
Miscellaneous Revenue Not Anticipated	xxxxxxxx	155,587.90
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves	xxxxxxxx	6,910,199.86
Prior Years Interfunds Returned in 2021	xxxxxxxx	1,187,370.23
Reduction Accounts Payable		58,474.16
Increase in Other Receivables		32,003.58
Cancellation of Grants - Appropriated		14,034.19
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2021	-	xxxxxxxx
Balance - December 31, 2021	xxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2021	794,274.30	xxxxxxxx
Prior Year Seniors and Vets Disallowed	6,553.42	
Prior Year Adjustment	9,461.92	
Cancellation of Grants Receivable	15,189.69	
Miscellaneous	885.71	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	12,008,514.43	xxxxxxxx
	12,834,879.47	12,834,879.47

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	15,947,816.54
2. 	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	12,008,514.43
4. Amount Appropriated in the 2021 Budget - Cash	3,200,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. 		xxxxxxxxxx
7. Balance - December 31, 2021	24,756,330.97	xxxxxxxxxx
	27,956,330.97	27,956,330.97

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

Cash		32,390,743.20
Investments		
		
Sub Total		32,390,743.20
Deduct Cash Liabilities Marked with "C" on Trial Balance		7,645,307.19
Cash Surplus		24,745,436.01
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	10,894.96	
Deferred Charges #		
Cash Deficit #		
		
		
		
		
Total Other Assets		10,894.96
		24,756,330.97

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2021 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$	212,918,329.44
		\$	
2. Amount of Levy - Special District Taxes		\$	4,690,528.41
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	559,558.45
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	
5a. Subtotal 2021 Levy	\$		218,168,416.30
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy		\$	218,168,416.30
6. Transferred to Tax Title Liens		\$	4,352.05
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	123,253.70
9. Discount Allowed		\$	
10. Collected in Cash: In 2020	\$		1,397,271.71
In 2021*	\$		213,184,315.31
Homestead Benefit Credit	\$		1,551,480.89
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$		223,889.74
Total To Line 14	\$		216,356,957.65
11. Total Credits		\$	216,484,563.40
12. Amount Outstanding December 31, 2021		\$	1,683,852.90
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is			99.16%

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		\$	216,356,957.65
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	216,356,957.65

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)	\$ 216,356,957.65
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 216,356,957.65
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 218,168,416.30
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.17%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ -
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 218,168,416.30
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	0.00%

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

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	10,000.43	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	
2. Senior Citizens Deductions Per Tax Billings	44,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	177,750.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	4,500.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		6,553.42
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	2,360.26
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	216,441.79
10.		
11.		
12. Balance - December 31, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	10,894.96
Due To State of New Jersey	-	xxxxxxxx
	236,250.43	236,250.43

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

Line 2	<u>44,000.00</u>
Line 3	<u>177,750.00</u>
Line 4	<u>4,500.00</u>
Sub - Total	<u>226,250.00</u>
Less: Line 7	<u>2,360.26</u>
To Item 10, Sheet 22	<u><u>223,889.74</u></u>

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

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	839,650.43
Taxes Pending Appeals	839,650.43	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		131,885.68	XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2021		707,764.75	XXXXXXXXXX
Taxes Pending Appeals*	707,764.75	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		839,650.43	839,650.43

*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021

MICHELLE O'HARA
Signature of Tax Collector

1485
License #

3/4/2022
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,865,729.16	XXXXXXXXXX
A. Taxes	1,847,388.54	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	18,340.62	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	7,436.87
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		6,553.42	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,864,845.71
8. Totals		1,872,282.58	1,872,282.58
9. Balance Brought Down		1,864,845.71	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,851,772.58
A. Taxes	1,841,629.77	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	10,142.81	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		4,352.05	XXXXXXXXXX
13. 2021 Taxes		1,683,852.90	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,701,278.08
A. Taxes	1,688,728.22	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	12,549.86	XXXXXXXXXX	XXXXXXXXXX
15. Totals		3,553,050.66	3,553,050.66

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **99.29%**

17. Item No.14 multiplied by percentage shown above is **1,689,199.01** 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	15,768.14	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	15,768.14
	15,768.14	15,768.14

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	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL DEFERRED CHARGES	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S.A. 40A:4-53 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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

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

Chief Financial Officer

* 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

Sheet 30

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

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

 Chief Financial Officer

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	46,397,000.00	
Issued	xxxxxxxxxx	14,970,000.00	
Paid	10,552,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	50,815,000.00	xxxxxxxxxx	
	61,367,000.00	61,367,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 5,330,000.00
2022 Interest on Bonds*		\$ 983,694.34	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 983,694.34

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	885,000.00	8,790,000.00	2/25/2021	1.00%
General Improvement Refunding Bonds	60,000.00	6,180,000.00	8/18/2021	0.27%
Total	945,000.00	14,970,000.00		

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
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**	
21-14 Shared Services with EBBOE	4,200,000.00	7/21/2021	4,200,000.00	07/20/21	0.3000%	840,000.00	12,565.00	
Page Totals	4,200,000.00		4,200,000.00			840,000.00	12,565.00	

Sheet 33

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 Memo: Type 1 School Notes should be separately listed and totaled.
 **Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted with statement. (Do not crowd - add additional sheets)
 ** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	4,200,000.00		4,200,000.00			840,000.00	12,565.00	
PAGE TOTALS	4,200,000.00		4,200,000.00			840,000.00	12,565.00	

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	4,200,000.00		4,200,000.00			840,000.00	12,565.00	
PAGE TOTALS	4,200,000.00		4,200,000.00			840,000.00	12,565.00	

Sheet 33 Totals

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 Memo: Type 1 School Notes should be separately listed and totaled.
 **Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted with statement. (Do not crowd - add additional sheets)
 ** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
06-08 Heavenly Farms Improve Multi-Use Fields	83,688.00	-			8,093.16		75,594.84	-
	-	-					-	-
08-14 Various Capital Improvements	3,040.88	-			-		3,040.88	-
10-01 Various Capital Improvements	25,054.73	-			25,054.73		-	-
10-07 Various Capital Improvements	116,114.92	-			26,030.45		90,084.47	-
10-26 Acquisition of Land & Improvements	105,367.35	-			-		105,367.35	-
11-01 Various Capital Improvements	55,980.34	-			-		55,980.34	-
11-22 Communications System Upgrade	-	-					-	-
12-04 Various Capital Improvements	168,236.07	-			-		168,236.07	-
13-11 Various Capital Improvements	-	108,360.19			-		108,360.19	-
13-17 Equipment and Vehicles	29,543.23	-			-		29,543.23	-
13-25 Acquisition and Improvements	-	402,632.37		77,142.99	48,782.00		430,993.36	
14-01 Various Capital Improvements	-	173,059.68			52,548.64		70,511.04	50,000.00
15-02 Various Capital Improvements	-	382,370.86		(77,142.99)	199,034.46		106,193.41	
15-30 Various Capital Improvements	-	49,092.31			47,017.81		2,074.50	-
16-07 Various Capital Improvements	-	45,504.94			-		45,504.94	-
17-18 Various Capital Improvements	1,499,820.35	350,000.00			1,038,030.87		461,789.48	350,000.00
17-37 Various Capital Improvements	-	799,740.48			153,254.92		646,485.56	-
	-	-					-	-
Page Total	2,086,845.87	2,310,760.83	-	-	1,597,847.04	-	2,399,759.66	400,000.00

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,086,845.87	2,310,760.83	-	-	1,597,847.04	-	2,399,759.66	400,000.00
18-24 Various Road Improvements	-	228,727.16			6,000.00		222,727.16	-
18-37 Various Capital Improvements	-	346,840.26			223,461.79			123,378.47
19-03 Acq of Redevelopment Property	-	14,999,400.00		600.00				15,000,000.00
19-30 Various Road Improvements	-	377,213.68			152,762.02		224,451.66	-
20-06 Various Capital Improvements	1,781,923.65				945,304.89		836,618.76	-
	-	-						-
20-26 Various Road Improvements	1,980,000.00	2,375,000.00		16,411.49	3,929,696.58		441,714.91	-
21-07 Various Capital Improvements			1,836,600.00		309,767.39		1,526,832.61	-
21-14 Shared Services W/ BOE			4,421,053.00		4,421,053.00			-
21-28 Various Road Improvements			2,224,425.00				2,224,425.00	-
								-
PAGE TOTALS	5,848,769.52	20,637,941.93	8,482,078.00	17,011.49	11,585,892.71	-	7,876,529.76	15,523,378.47

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
PREVIOUS PAGE TOTALS	5,848,769.52	20,637,941.93	8,482,078.00	17,011.49	11,585,892.71	-	7,876,529.76	15,523,378.47
PAGE TOTALS	5,848,769.52	20,637,941.93	8,482,078.00	17,011.49	11,585,892.71	-	7,876,529.76	15,523,378.47

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
PREVIOUS PAGE TOTALS	5,848,769.52	20,637,941.93	8,482,078.00	17,011.49	11,585,892.71	-	7,876,529.76	15,523,378.47
GRAND TOTALS	5,848,769.52	20,637,941.93	8,482,078.00	17,011.49	11,585,892.71	-	7,876,529.76	15,523,378.47

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	393,074.37
Received from 2021 Budget Appropriation*	xxxxxxxx	4,627,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	4,061,025.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	959,049.37	xxxxxxxx
	5,020,074.37	5,020,074.37

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord #21-07 Various Capital Improve	1,836,600.00			1,836,600.00
Ord #21-14 Shared Svcs with EBBOE	4,421,053.00	4,200,000.00	221,053.00	
Ord #21-28 Var Road Improvements	2,224,425.00			2,224,425.00
Total	8,482,078.00	4,200,000.00	221,053.00	4,061,025.00

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	xxxxxxxx	478,655.43
Premium on Sale of Bonds	xxxxxxxx	1,469.43
Funded Improvement Authorizations Canceled	xxxxxxxx	
Various Reserves Cancelled		75,000.00
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2021 Budget Revenue	384,000.00	xxxxxxxx
Balance - December 31, 2021	171,124.86	xxxxxxxx
	555,124.86	555,124.86

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>218,168,416.30</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>216,356,957.65</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>152,717,891.41</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 **NO**

D.

- | | | |
|--|----|--|
| 1. Cash Deficit 2020 | \$ | <u> </u> |
| 2. 4% of 2020 Tax Levy for all purposes: | | |
| Levy -- | \$ | <u> </u> = \$ <u> </u> |
| 3. Cash Deficit 2021 | \$ | <u> </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>
2. County Taxes	\$	<u>112,534.39</u>	\$	<u>78,073.90</u>
3. Amounts due Special Districts	\$	<u> </u>	\$	<u>-</u>
4. Amount due School Districts for School Tax	\$	<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.

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

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND**

**AS AT DECEMBER 31, 2021
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	9,558,010.76	
Investments		
Due from - Current Fund	26,342.90	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	783,060.38	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		1,418,753.20
Encumbrances Payable		74,343.16
Accrued Interest on Bonds and Notes		-
Due to - Water Operating		89.01
Accounts Payable & Utility Overpayments		15,676.63
Subtotal - Cash Liabilities		1,508,862.00 "C"
Reserve for Consumer Accounts and Lien Receivable		783,060.38
Fund Balance		8,075,491.66
Total	10,367,414.04	10,367,414.04

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	290,000.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	290,000.00
CASH	85,049.64	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	28,040,113.16	
AUTHORIZED AND UNCOMPLETED	2,010,000.00	
PAGE TOTALS	<u>30,425,162.80</u>	<u>290,000.00</u>

(Do not crowd - add additional sheets)

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

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND (cont'd)**

**AS AT DECEMBER 31, 2021
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	30,425,162.80	290,000.00
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		43,285.64
UNFUNDED		6,265.00
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		29,760,113.16
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		210,456.05
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		2,116.00
CAPITAL FUND BALANCE		112,926.95
TOTALS	30,425,162.80	30,425,162.80

(Do not crowd - add additional sheets)

**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGED TO LIABILITIES AND SURPLUS**

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

Sheet 43

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	6,400,000.00	6,620,048.63	220,048.63
Sewer Connection Fees	200,000.00	449,665.07	249,665.07
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	6,600,000.00	7,069,713.70	469,713.70
Deficit (General Budget) **			-
	6,600,000.00	7,069,713.70	469,713.70

** 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:	xxxxxxxx
Adopted Budget	6,600,000.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	6,600,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,600,000.00
Deduct Expenditures:	
Paid or Charged	5,181,246.80
Reserved	1,418,753.20
Surplus (General Budget)**	
Total Expenditures	6,600,000.00
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

SEWER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	7,069,713.70	
Miscellaneous Revenue Not Anticipated	152,427.17	
2020 Appropriation Reserves Canceled in 2021	1,165,159.15	
Total Revenue Realized		8,387,300.02
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	5,181,246.80	
Reserved	1,418,753.20	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	6,600,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,600,000.00
Excess		1,787,300.02
Budget Appropriation - Surplus (General Budget)**		
Balance of Results of 2021 Operation		
Remainder = ("Excess in Operations" - Sheet 46)	1,787,300.02	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Balance of Results of 2021 Operation		
Remainder = ("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 Sewer Utility for 2020

2020 Appropriation Reserves Canceled in 2021	1,165,159.15	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		1,165,159.15

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

RESULTS OF 2021 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	469,713.70
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	152,427.17
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	1,165,159.15
Cancel Account Payable		72,729.25
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	1,860,029.27	xxxxxxxxxx
	1,860,029.27	1,860,029.27

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	6,215,462.39
Excess in Results of 2021 Operations	xxxxxxxxxx	1,860,029.27
Amount Appropriated in the 2021 Budget - Cash	-	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	8,075,491.66	xxxxxxxxxx
	8,075,491.66	8,075,491.66

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

Cash		9,558,010.76
Investments		
Interfund Accounts Receivable		26,342.90
Subtotal		9,584,353.66
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,508,862.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		8,075,491.66
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		8,075,491.66

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.

*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		\$ <u>541,067.96</u>
Increased by:		
Rents Levied		\$ <u>6,862,041.05</u>
Decreased by:		
Collections	\$ <u>6,594,210.33</u>	
Overpayments applied	\$ <u>25,838.30</u>	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ <u>6,620,048.63</u>
Balance December 31, 2021		\$ <u><u>783,060.38</u></u>

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		\$ <u><u>-</u></u>

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<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
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		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Capital Bonds			\$
2022 Interest on Bonds		\$	

INTEREST ON BONDS - SEWER 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
SEWER UTILITY LOAN**

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

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2019 or prior must be appropriated in full in the 2023 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

Sheet 51a

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
Ord #10-10 Dissolution of EB Sewerage Auth	43,285.64						43,285.64	
Ord #17-30 Refunding of Serial Bonds		6,265.00						6,265.00
PAGE TOTALS	43,285.64	6,265.00	-	-	-	-	43,285.64	6,265.00

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	43,285.64	6,265.00	-	-	-	-	43,285.64	6,265.00
PAGE TOTALS	43,285.64	6,265.00	-	-	-	-	43,285.64	6,265.00

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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	43,285.64	6,265.00	-	-	-	-	43,285.64	6,265.00
PAGE TOTALS	43,285.64	6,265.00	-	-	-	-	43,285.64	6,265.00

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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	43,285.64	6,265.00	-	-	-	-	43,285.64	6,265.00
PAGE TOTALS	43,285.64	6,265.00	-	-	-	-	43,285.64	6,265.00

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS 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	43,285.64	6,265.00	-	-	-	-	43,285.64	6,265.00
TOTALS	43,285.64	6,265.00	-	-	-	-	43,285.64	6,265.00

Sheet 52.4

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	2,116.00
Received from 2021 Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	2,116.00	xxxxxxxx
	2,116.00	xxxxxxxx
		2,116.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

SEWER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2021 or Prior Years
	-	-	-	-

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	112,926.95
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxx
Balance - December 31, 2021	112,926.95	xxxxxxxx
	112,926.95	112,926.95

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

**POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND**

**AS AT DECEMBER 31, 2021
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	9,143,798.32	
Investments		
Due from - Current fund	43,140.73	
Due from - Trust Fund	13,506.00	
Due from - Sewer Operating	89.01	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	2,354,957.48	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		888,208.53
Encumbrances Payable		98,063.83
Accrued Interest on Bonds and Notes		44,966.67
Due to -		
Accounts Payable & Utility Overpayments		137,142.03
Various Reserves		22,473.00
Subtotal - Cash Liabilities		1,190,854.06 "C"
Reserve for Consumer Accounts and Lien Receivable		2,354,957.48
Fund Balance		8,009,680.00
Total	11,555,491.54	11,555,491.54

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	15,860,000.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	15,860,000.00
CASH	1,270,452.23	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	36,473,766.38	
AUTHORIZED AND UNCOMPLETED	26,044,000.01	
DUE FROM GENERAL CAPITAL	1,686,418.20	
PAGE TOTALS	81,334,636.82	15,860,000.00

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	81,334,636.82	15,860,000.00
BONDS PAYABLE		5,120,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,953,940.67
UNFUNDED		15,748,878.32
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		41,078,171.26
RESERVE FOR DEFERRED AMORTIZATION		459,595.13
RESERVE FOR DEBT SERVICE		139,833.59
RESERVE FOR SPECIFIC EXPENSES		190,404.87
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		264,964.89
CAPITAL FUND BALANCE		518,848.09
TOTALS	81,334,636.82	81,334,636.82

(Do not crowd - add additional sheets)

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

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

Sheet 43

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	9,925,000.00	11,968,550.33	2,043,550.33
Connection Fees	100,000.00	89,521.81	(10,478.19)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	10,025,000.00	12,058,072.14	2,033,072.14
Deficit (General Budget) **			-
	10,025,000.00	12,058,072.14	2,033,072.14

** 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:	xxxxxxxx
Adopted Budget	10,025,000.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	10,025,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	10,025,000.00
Deduct Expenditures:	
Paid or Charged	9,115,198.17
Reserved	888,208.53
Surplus (General Budget)**	
Total Expenditures	10,003,406.70
Unexpended Balance Canceled (See Footnote)	21,593.30

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)")	12,058,072.14	
Miscellaneous Revenue Not Anticipated	308,554.75	
2020 Appropriation Reserves Canceled in 2021	95,334.60	
Total Revenue Realized		12,461,961.49
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	9,115,198.17	
Reserved	888,208.53	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	10,003,406.70	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		10,003,406.70
Excess		2,458,554.79
Budget Appropriation - Surplus (General Budget)**		
Balance of Results of 2021 Operation		
Remainder = ("Excess in Operations" - Sheet 46)	2,458,554.79	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Balance of Results of 2021 Operation		
Remainder = ("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	95,334.60	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		95,334.60

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

RESULTS OF 2021 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	2,033,072.14
Unexpended Balances of Appropriations	xxxxxxxxxx	21,593.30
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	308,554.75
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	95,334.60
Cancel Account Payable		149,953.49
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	2,608,508.28	xxxxxxxxxx
	2,608,508.28	2,608,508.28

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	5,401,171.72
Excess in Results of 2021 Operations	xxxxxxxxxx	2,608,508.28
Amount Appropriated in the 2021 Budget - Cash	-	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	8,009,680.00	xxxxxxxxxx
	8,009,680.00	8,009,680.00

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

Cash		9,143,798.32
Investments		
Interfund Accounts Receivable		56,735.74
Subtotal		9,200,534.06
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,190,854.06
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		8,009,680.00
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		8,009,680.00

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$ <u>1,121,653.25</u>
Increased by:		
Rents Levied		\$ <u>13,201,854.56</u>
Decreased by:		
Collections	\$ <u>11,908,499.33</u>	
Overpayments applied	\$ <u>60,051.00</u>	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ <u>11,968,550.33</u>
Balance December 31, 2021		\$ <u><u>2,354,957.48</u></u>

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		\$ <u><u> -</u></u>

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

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<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
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxx	3,795,000.00	
Issued	xxxxxxxxx	1,710,000.00	
Paid	385,000.00	xxxxxxxxx	
Outstanding - December 31, 2021	5,120,000.00	xxxxxxxxx	
	5,505,000.00	5,505,000.00	
2022 Bond Maturities - Capital Bonds			\$ 435,000.00
2022 Interest on Bonds		\$ 103,625.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	103,625.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	44,966.67	
Subtotal	\$	58,658.33	
Add: Interest to be Accrued as of 12/31/2022	\$	44,760.42	
Required Appropriation 2022			\$ 103,418.75

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Water Utility Improvements	55,000.00	1,710,000.00	2/25/2021	1.00%
	55,000.00	1,710,000.00		

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

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

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF 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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
WATER UTILITY LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

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

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

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

Sheet 51

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021		
	Funded	Unfunded					Funded	Unfunded	
Ord #09-08 Various Water Main Improvements	1,379.54						1,379.54		
Ord #14-12 Various Water Line Replacements		70,923.79					70,923.79		
Ord #17-29 Various Water Utility Improvements		603,792.18			87,115.28		516,676.90		
Ord #19-16 Rt 18 Water Line Improvements		2,931,541.95			41,463.63			2,890,078.32	
Ord#20-05 Various Wtr Util Improv	1,682,858.50				317,898.06		1,364,960.44		
Ord #21-08 Various Water Utility Improvements			7,000,000.00					7,000,000.00	
Ord #21-19 Various Water Utility Improvements			1,000,000.00					1,000,000.00	
Ord #21-22 Various Water Utility Improvements			1,860,000.00					1,860,000.00	
Ord #21-26 RT 18 Water Utility Improvements			3,000,000.00		1,200.00			2,998,800.00	
Total	70000-	1,684,238.04	3,606,257.92	12,860,000.00	-	447,676.97	-	1,953,940.67	15,748,878.32

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

Sheet 52

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	1,684,238.04	3,606,257.92	12,860,000.00	-	447,676.97	-	1,953,940.67	15,748,878.32
PAGE TOTALS	1,684,238.04	3,606,257.92	12,860,000.00	-	447,676.97	-	1,953,940.67	15,748,878.32

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	1,684,238.04	3,606,257.92	12,860,000.00	-	447,676.97	-	1,953,940.67	15,748,878.32
PAGE TOTALS	1,684,238.04	3,606,257.92	12,860,000.00	-	447,676.97	-	1,953,940.67	15,748,878.32

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	1,684,238.04	3,606,257.92	12,860,000.00	-	447,676.97	-	1,953,940.67	15,748,878.32
PAGE TOTALS	1,684,238.04	3,606,257.92	12,860,000.00	-	447,676.97	-	1,953,940.67	15,748,878.32

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	1,684,238.04	3,606,257.92	12,860,000.00	-	447,676.97	-	1,953,940.67	15,748,878.32
TOTALS	1,684,238.04	3,606,257.92	12,860,000.00	-	447,676.97	-	1,953,940.67	15,748,878.32

Sheet 52
Totals

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	xxxxxxxx	264,964.89
Received from 2022 Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	264,964.89	xxxxxxxx
	264,964.89	264,964.89

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2022 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
Ord #21-08 Various Wtr Util Improv	7,000,000.00	7,000,000.00		
Ord #21-19 Various Wtr Util Improv	1,000,000.00	1,000,000.00		
Ord #21-22 Various Wtr Util Improv	1,860,000.00	1,860,000.00		
Ord #21-26 Rt 18 Wtr Util Improv	3,000,000.00	3,000,000.00		
	12,860,000.00	12,860,000.00	-	-

WATER UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	517,310.80
Premium on Sale of Bonds	xxxxxxxxx	1,537.29
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	518,848.09	xxxxxxxxx
	518,848.09	518,848.09

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

**POST CLOSING
TRIAL BALANCE - PARKING UTILITY FUND**

**AS AT DECEMBER 31, 2021
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	2,309,087.36	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
COVID-19 Special Emergency	1,366,844.72	
Cash Liabilities:		
Appropriation Reserves		12,651.73
Encumbrances Payable		55,633.36
Accrued Interest on Bonds and Notes		160,326.08
Accounts Payable		5,805.88
Subtotal - Cash Liabilities		234,417.05 "C"
Reserve for Consumer Accounts and Lien Receivable		
Special Emergency Notes		1,366,845.00
Fund Balance		2,074,670.03
Total	3,675,932.08	3,675,932.08

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	1,171,801.30	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	51,510,125.71	
AUTHORIZED AND UNCOMPLETED	8,200,000.00	
DUE FROM GENERAL CAPITAL FUND	2,558.26	
PAGE TOTALS	60,884,485.27	-

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	60,884,485.27	-
BONDS PAYABLE		27,660,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		223,436.77
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		32,050,125.71
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		27,290.38
RESERVE FOR IMPROVEMENT		34,100.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		52,983.51
CAPITAL FUND BALANCE		836,548.90
TOTALS	60,884,485.27	60,884,485.27

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

*IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED*

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

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

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

Sheet 43

*Show as red figure

SCHEDULE OF PARKING UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	2,700,000.00	2,700,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Parking Fees	150,000.00	107,743.25	(42,256.75)
Rents - Other	850,000.00	782,035.13	(67,964.87)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	3,700,000.00	3,589,778.38	(110,221.62)
Deficit (General Budget) **			-
	3,700,000.00	3,589,778.38	(110,221.62)

** 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:	xxxxxxxx
Adopted Budget	3,700,000.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	3,700,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	3,700,000.00
Deduct Expenditures:	
Paid or Charged	3,210,152.95
Reserved	12,651.73
Surplus (General Budget)**	
Total Expenditures	3,222,804.68
Unexpended Balance Canceled (See Footnote)	477,195.32

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

PARKING UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	3,589,778.38	
Miscellaneous Revenue Not Anticipated	109,355.67	
2020 Appropriation Reserves Canceled in 2021	211,830.58	
Cancellation of Accounts Payable	3,839.80	
Total Revenue Realized		3,914,804.43
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	3,210,152.95	
Reserved	12,651.73	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,222,804.68	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,222,804.68
Excess		691,999.75
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	691,999.75	
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 Parking Utility for 2020

2020 Appropriation Reserves Canceled in 2021	211,830.58	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		211,830.58

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

RESULTS OF 2021 OPERATIONS - PARKING UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxxx	477,195.32
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	109,355.67
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	211,830.58
Cancellation of Accounts Payable		3,839.80
Deficit in Anticipated Revenues	110,221.62	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	691,999.75	xxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	802,221.37	802,221.37

OPERATING SURPLUS - PARKING UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	4,082,670.28
Excess in Results of 2021 Operations	xxxxxxxxxx	691,999.75
Amount Appropriated in the 2021 Budget - Cash	2,700,000.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	2,074,670.03	xxxxxxxxxx
	4,774,670.03	4,774,670.03

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

Cash		2,309,087.36
Investments		
Interfund Accounts Receivable		
Subtotal		2,309,087.36
Deduct Cash Liabilities Marked with "C" on Trial Balance		234,417.05
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,074,670.31
Other Assets Pledged to Surplus:*		
Deferred Charges #	1,366,844.72	
Operating Deficit #		
Total Other Assets		1,366,844.72
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		3,441,515.03

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

SCHEDULE OF PARKING UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$ _____
Increased by:		
User Charges Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2021		\$ _____ -

SCHEDULE OF PARKING UTILITY LIENS

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

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

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Sheet 48a

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
11/30/2020	Covid 19 Special Emergency	1,366,844.72	273,368.94	1,366,844.72			1,366,844.72
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	1,366,844.72	273,368.94	1,366,844.72	-	-	1,366,844.72

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

AAlbanese@eastbrunswick.org
 Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR BONDS
PARKING UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
PARKING UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx	20,560,000.00	
Issued	xxxxxxxxxx	24,660,000.00	
Paid	17,560,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	27,660,000.00	xxxxxxxxxx	
	45,220,000.00	45,220,000.00	
2022 Bond Maturities - Capital Bonds			\$ 1,935,000.00
2022 Interest on Bonds		\$ 452,978.64	

INTEREST ON BONDS - PARKING UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	452,978.64	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	160,041.32	
Subtotal	\$	292,937.32	
Add: Interest to be Accrued as of 12/31/2022	\$	133,816.49	
Required Appropriation 2022			\$ 426,753.81

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	265,000.00	7,665,000.00	2/25/2021	1.00%
General Improvement Refunding Bonds	170,000.00	16,995,000.00	8/18/2021	0.27%
	435,000.00	24,660,000.00		

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

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

INTEREST ON LOANS - PARKING UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

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

INTEREST ON LOANS - PARKING UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

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

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

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

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

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

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

INTEREST ON NOTES - PARKING UTILITY BUDGET	
2022 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 284.76
Subtotal	\$ (284.76)
Add: Interest to be Accrued as of 12/31/2022	\$
Required Appropriation 2022	\$ (284.76)

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR PARKING 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 **	
	-		-			-	-	

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS PARKING UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
18-38 Acquisition of Property		223,436.77					223,436.77	-
Total	-	223,436.77	-	-	-	-	223,436.77	-

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	-	223,436.77	-	-	-	-	223,436.77	-
PAGE TOTALS	-	223,436.77	-	-	-	-	223,436.77	-

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	-	223,436.77	-	-	-	-	223,436.77	-
PAGE TOTALS	-	223,436.77	-	-	-	-	223,436.77	-

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	-	223,436.77	-	-	-	-	223,436.77	-
PAGE TOTALS	-	223,436.77	-	-	-	-	223,436.77	-

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	-	223,436.77	-	-	-	-	223,436.77	-
PAGE TOTALS	-	223,436.77	-	-	-	-	223,436.77	-

Sheet 52
Totals

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

PARKING UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	52,983.51
Received from FALSE Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	52,983.51	xxxxxxxx
	52,983.51	52,983.51

PARKING UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

PARKING UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2022 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
	-	-	-	-

PARKING UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	833,990.64
Premium on Sale of Bonds	xxxxxxxxx	2,558.26
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	836,548.90	xxxxxxxxx
	836,548.90	836,548.90

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 - POLICE TRAINING 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	661,094.55	
Investments		
Due from - Current Fund	800.00	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		90,669.26
Encumbrances Payable		14,991.36
Accrued Interest on Bonds and Notes		-
Due to - Current Fund		-
Account Payable		918.44
Subtotal - Cash Liabilities		106,579.06 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		555,315.49
Total	661,894.55	661,894.55

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - POLICE TRAINING UTILITY FUND (cont'd) AS AT DECEMBER 31, 2021 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	-	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

**ANALYSIS OF POLICE TRAINING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGED TO LIABILITIES AND SURPLUS**

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

Sheet 43

*Show as red figure

SCHEDULE OF POLICE TRAINING UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	100,000.00	100,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Shooting Qualification and Training	170,000.00	194,551.35	24,551.35
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	270,000.00	294,551.35	24,551.35
Deficit (General Budget) **			-
	270,000.00	294,551.35	24,551.35

** 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:	xxxxxxxx
Adopted Budget	270,000.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	270,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	270,000.00
Deduct Expenditures:	
Paid or Charged	179,330.74
Reserved	90,669.26
Surplus (General Budget)**	
Total Expenditures	270,000.00
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

POLICE TRAINING UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	294,551.35	
Miscellaneous Revenue Not Anticipated	12,919.87	
2020 Appropriation Reserves Canceled in 2021	80,562.73	
Total Revenue Realized		388,033.95
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	179,330.74	
Reserved	90,669.26	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	270,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		270,000.00
Excess		118,033.95
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	118,033.95	
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 Police Training Utility for 2020

2020 Appropriation Reserves Canceled in 2021	80,562.73	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		80,562.73

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

RESULTS OF 2021 OPERATIONS - POLICE TRAINING UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	24,551.35
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	12,919.87
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	80,562.73
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	118,033.95	xxxxxxxxxx
	118,033.95	118,033.95

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - POLICE TRAINING UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	537,281.54
Excess in Results of 2021 Operations	xxxxxxxxxx	118,033.95
Amount Appropriated in the 2021 Budget - Cash	100,000.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	555,315.49	xxxxxxxxxx
	555,315.49	655,315.49

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

Cash		661,094.55
Investments		
Interfund Accounts Receivable		800.00
Subtotal		661,894.55
Deduct Cash Liabilities Marked with "C" on Trial Balance		106,579.06
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		555,315.49
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		555,315.49

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.

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

SCHEDULE OF POLICE TRAINING UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	<u> </u>
Increased by:			
User Charges Levied		\$	<u> </u>
Decreased by:			
Collections	\$	<u> </u>	
Overpayments applied	\$	<u> </u>	
Transfer to Liens	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u> -</u>
Balance December 31, 2021		\$	<u><u> -</u></u>

SCHEDULE OF POLICE TRAINING UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
POLICE TRAINING 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	\$ _____	\$ _____	\$ _____	\$ _____ -
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<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
POLICE TRAINING 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		\$	
POLICE TRAINING UTILITY CAPITAL BONDS			
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 - POLICE TRAINING 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
POLICE TRAINING UTILITY LOAN**

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

INTEREST ON LOANS - POLICE TRAINING 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
POLICE TRAINING UTILITY LOAN**

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

INTEREST ON LOANS - POLICE TRAINING 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 POLICE TRAINING UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR POLICE TRAINING UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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

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

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS POLICE TRAINING UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POLICE TRAINING (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
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POLICE TRAINING (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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POLICE TRAINING (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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POLICE TRAINING (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	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POLICE TRAINING (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	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-

Sheet 52
Totals

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

POLICE TRAINING UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

POLICE TRAINING UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

POLICE TRAINING UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2022 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
	-	-	-	-

POLICE TRAINING UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

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

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 - POOL UTILITY FUND**

**AS AT DECEMBER 31, 2021
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,117,711.37	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
COVID-19 Special Emergency	-	
Cash Liabilities:		
Appropriation Reserves		497.95
Encumbrances Payable		3,647.10
Accrued Interest on Bonds and Notes		9,731.28
Due to - Current fund		277,354.98
Accounts/Contracts Payable		2,954.08
Subtotal - Cash Liabilities		294,185.39 "C"
Reserve for Consumer Accounts and Lien Receivable		
Special Emergency Notes		990,146.00
Fund Balance		823,526.05
Total	1,117,711.37	2,107,857.44

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	122,801.23	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	4,634,115.72	
AUTHORIZED AND UNCOMPLETED	2,673,726.00	
DUE FROM GENERAL CAPITAL FUND	3,035.76	
PAGE TOTALS	7,433,678.71	-

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	7,433,678.71	-
BONDS PAYABLE		1,590,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		5,717,841.72
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		125,836.99
TOTALS	7,433,678.71	7,433,678.71

(Do not crowd - add additional sheets)

**ANALYSIS OF POOL UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGED TO LIABILITIES AND SURPLUS**

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

Sheet 43

*Show as red figure

SCHEDULE OF POOL UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	102,000.00	102,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Pool Fees	975,000.00	1,045,466.16	70,466.16
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	1,077,000.00	1,147,466.16	70,466.16
Deficit (General Budget) **	277,000.00	-	(277,000.00)
	1,354,000.00	1,147,466.16	(206,533.84)

** 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:		xxxxxxxx
Adopted Budget		1,354,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		1,354,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,354,000.00
Deduct Expenditures:		
Paid or Charged	1,024,309.16	
Reserved	497.95	
Surplus (General Budget)**		
Total Expenditures		1,024,807.11
Unexpended Balance Canceled (See Footnote)		329,192.89

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

POOL UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	1,147,466.16	
Miscellaneous Revenue Not Anticipated	27,241.70	
2020 Appropriation Reserves Canceled in 2021	672,956.66	
Total Revenue Realized		1,847,664.52
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	1,024,309.16	
Reserved	497.95	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,024,807.11	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,024,807.11
Excess		822,857.41
Budget Appropriation - Surplus (General Budget)**		
Balance of Results of 2021 Operation		
Remainder = ("Excess in Operations" - Sheet 46)	822,857.41	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Balance of Results of 2021 Operation		
Remainder = ("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 Pool Utility for 2020

2020 Appropriation Reserves Canceled in 2021	672,956.66	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		672,956.66

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

RESULTS OF 2021 OPERATIONS - POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxxx	329,192.89
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	27,241.70
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	672,956.66
COVID 19 Emergency		
Deficit in Anticipated Revenues	206,533.84	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	822,857.41	xxxxxxxxxx
	1,029,391.25	1,029,391.25

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - POOL UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	102,668.64
Excess in Results of 2021 Operations	xxxxxxxxxx	822,857.41
Amount Appropriated in the 2021 Budget - Cash	102,000.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	823,526.05	xxxxxxxxxx
	925,526.05	925,526.05

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

Cash		1,117,711.37
Investments		
Interfund Accounts Receivable		
Subtotal		1,117,711.37
Deduct Cash Liabilities Marked with "C" on Trial Balance		294,185.39
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		823,525.98
Other Assets Pledged to Surplus:*		
Deferred Charges #	990,146.07	
Operating Deficit #		
Total Other Assets		990,146.07
		1,813,672.05

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.

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

SCHEDULE OF POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	<u> </u>
Increased by:			
User Charges Levied		\$	<u> </u>
Decreased by:			
Collections	\$	<u> </u>	
Overpayments applied	\$	<u> </u>	
Transfer to Liens	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u> -</u>
Balance December 31, 2021		\$	<u><u> -</u></u>

SCHEDULE OF POOL UTILITY LIENS

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Sheet 48a

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
	COVID-19 Special Emergency	990,146.07	198,029.81	990,146.07			990,146.07
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	990,146.07	198,029.81	990,146.07	-	-	990,146.07

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

AAIbanese@eastbrunswick.org
 Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR BONDS
POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
POOL UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxx	-	
Issued	xxxxxxxxx	1,590,000.00	
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	1,590,000.00	xxxxxxxxx	
	1,590,000.00	1,590,000.00	
2022 Bond Maturities - Capital Bonds			\$ 160,000.00
2022 Interest on Bonds		\$ 24,600.00	

INTEREST ON BONDS - POOL UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	24,600.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	9,524.70	
Subtotal	\$	15,075.30	
Add: Interest to be Accrued as of 12/31/2022	\$	8,925.00	
Required Appropriation 2022			\$ 24,000.30

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Pool Utility Improvements	160,000.00	1,590,000.00	2/25/2021	1.00%
	160,000.00	1,590,000.00		

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

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

INTEREST ON LOANS - POOL 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
POOL UTILITY LOAN**

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

INTEREST ON LOANS - POOL 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 POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

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

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

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

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

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

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

INTEREST ON NOTES - POOL UTILITY BUDGET	
2022 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 206.58
Subtotal	\$ (206.58)
Add: Interest to be Accrued as of 12/31/2022	\$
Required Appropriation 2022	\$ (206.58)

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR POOL UTILITY ASSESSMENT NOTES

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

Sheet 51

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS POOL UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (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
13-24 Pool Utility Improvements		804.08			804.08			
14-05 Pool Utility Improvements		47,551.78			47,551.78			
PAGE TOTALS	-	48,355.86	-	-	48,355.86	-	-	-

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (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	-	48,355.86	-	-	48,355.86	-	-	-
PAGE TOTALS	-	48,355.86	-	-	48,355.86	-	-	-

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (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	-	48,355.86	-	-	48,355.86	-	-	-
PAGE TOTALS	-	48,355.86	-	-	48,355.86	-	-	-

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (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	-	48,355.86	-	-	48,355.86	-	-	-
PAGE TOTALS	-	48,355.86	-	-	48,355.86	-	-	-

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (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	-	48,355.86	-	-	48,355.86	-	-	-
TOTALS	-	48,355.86	-	-	48,355.86	-	-	-

Sheet 52
Totals

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

POOL 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
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2021	-	xxxxxxxxxx
	-	-

POOL 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.

POOL UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2022 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
	-	-	-	-

POOL UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	122,801.23
Premium on Sale of Bonds	xxxxxxxx	3,035.76
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxx
Balance - December 31, 2021	125,836.99	xxxxxxxx
	125,836.99	125,836.99