ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

SERVICES.

other detailed analysis.

1

2

7,660 POPULATION LAST CENSUS NET VALUATION TAXABLE 2021 626,806,417 MUNICODE 0613 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 TC CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT of UPPER DEERFIELD , County of CUMBERLAND DO NOT USE THESE SPACES Examined By: Date **Preliminary Check** 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 Signature mgarcia@ford-scott.com Title RMA #472 (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, , am the Chief Financial , of the TOWNSHIP Officer, License # N -1626 of UPPER DEERFIELD , County of CUMBERLAND 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 acolaneri@upperdeerfield.com Title Address 1325 Highway 77 Phone Number 856-451-3811 856-454-1379 Fax Number

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.

Sheet 1

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **UPPER DEERFIELD** 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: MICHAEL S. GARCIA (Registered Municipal Accountant) FORD, SCOTT & ASSOCIATES (Firm Name) 1535 HAVEN AVENUE (Address) OCEAN CITY, NJ 08226 Certified by me (Address) this 17th day FEBRUARY , 2022 (609)399-633 (Phone Number) (609) 399-3710 (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	N 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	s did not equal or exceed 4% of the total tax levy;	
5.		edural deficiencies" noted by the registered municipal a of the Annual Financial Statement; and	
6.	There was no operati	ng deficit for the previous fiscal year.	
7.	The municipality did n e years.	ot conduct an accelerated tax sale for less than 3 consecutive	
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 (I) and (m)).		
above crite		municipality has complied in full in meeting ALL of the ualification for local examination of its Budget in accordance	
Municipal	ity:	TOWNSHIP OF UPPER DEERFIELD	
Chief Fina	ncial Officer:	AMY COLANERI	
Signature: acolaneri@upperdeerfield.com			
Certificate #: N-1626			
Date:		2/17/2022	
	CERTIFICATION (OF NON-QUALIFYING MUNICIPALITY	
The under		municipality does not meet item(s)	

The undersigned certifies that this municipality does not meet item(s) of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5. Municipality: TOWNSHIP OF UPPER DEERFIELD Chief Financial Officer: Signature: Certificate #: Date:

	21-6001321			
	Fed I.D. #			
TOW	/NSHIP OF UPPER DEERFIELD Municipality			
	mannospanty			
	CUMBERLAND			
	County			
	•	deral and State Fina Expenditures of Awa		
		Fiscal Year Ending:	December 31, 2021	
	(1) Federal programs	(2)	(3)	
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAL	\$ 280,814.33	\$ 60,696.50	\$	
		Single Audit Program Specific X Financial Stateme	ements) and OMB 15-08. Audit ent Audit Performed in Acco Auditing Standards (Yellow	
Note:	All local governments, who are recireport the total amount of federal a required to comply with Title 2 U.S. Guidance) and OMB 15-08. The sin beginning with Fiscal Year ending a Federal Regulations (CFR) (Uniform	nd state funds expended of Code of Federal Regulatingle audit threshold has beafter 1/1/15. Expenditures	during its fiscal year and the ons (CFR) OMB 15-08. (Ur een been increased to \$750	type of audit niform 1,000
(1)	Report expenditures from federal p Federal pass-through funds can be (CFDA) number reported in the Sta	identified by the Catalog	of Federal Domestic Assista	
(2)	Report expenditures from state propass-through entities. Exclude state are no compliance requirements	ate aid (I.e., CMPTRA, En	_	•
(3)	Report expenditures from federal p from entities other than state gover	-	from the federal governmer	nt or indirectly
	acolaneri@upperdeerfield.com Signature of Chief Financial Officer		2/17/2022 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 of 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 flereby cer	tify that there was no	o "utility fund" on the books o	f account	and there was no
utility owned and	operated by the	TOWNSHIP	_of	UPPER DEERFIELD ,
County of	CUMBERLAND	during the year 2021 and	that shee	ts 40 to 68 are unnecessary.
I have there	fore removed from th	nis statement the sheets pert	aining onl	ly to utilities.
		Name		
		Title		
Municipal Accoun		ef Financial Officer, Comptro	iler, Audili	or or Registered
Certifi	cation is hereby mad	de that the Net Valuation Tax	able of pr	
the tax year	2022 and filed with	the County Board of Taxatior	n on Janu	ary 10, 2022 in accordance
with the req	uirement of N.J.S.A.	54:4-35, was in the amount	of \$	643,797,586.00
			SIG	senberger@upperdeerfield.com NATURE OF TAX ASSESSOR NSHIP OF UPPER DEERFIELD

Sheet 2

COUNTY

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2021

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

Cash Liabilities Must Be Subtotaled and Subtotal	Must Be Marked With	"C" Taxes Receivable Must	Be Subtotaled
Title of Account		Debit	Credit
CASH		5,381,527.60	
INVESTMENTS		0,001,021100	
DUE FROM/TO STATE - VETERANS AND SENI	IOR CITIZENS	_	30,529.96
CHANGE FUND	IOI CITIZEIVO		00,020.00
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	15,976.18		
CURRENT	480,840.15		
SUBTOTAL		496,816.33	
TAX TITLE LIENS RECEIVABLE		275,500.27	
PROPERTY ACQUIRED FOR TAXES		939,200.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
LOT CLEARING CHARGES		3,641.41	
DUE FROM GENERAL CAPITAL		58.99	
DUE FROM TRUST		17.35	
DUE FROM DOG TRUST		4.85	
DUE FROM UTILITY OPERATING		1,113.06	
LOCAL & REGIONAL SCHOOL TAXES PREPAI	D	20,043.00	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		7,117,922.86	30,529.96

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2021

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	7,117,922.86	30,529.96
APPROPRIATION RESERVES		470,873.75
ENCUMBRANCES PAYABLE		303,522.38
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		36,787.28
PREPAID TAXES		451,205.31
DUE FROM STATE & FEDERAL GRANT FUND		292,145.71
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		4,942.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		0.01
DUE COUNTY - ADDED & OMMITTED		205,027.78
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		223,737.68
DUE TO TRUST		158.16
UCC DUE - FAIRFIELD TOWNSHIP		4,614.00
UCC DUE - HOPEWELL		9,006.00
PAYROLL PAYABLE		13,500.45
PAGE TOTAL	7,117,922.86	2,046,050.47

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2021

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

Title of Account		Debit	Credit
TOTALS FROM PAGE 3a		7,117,922.86	2,046,050.47
	SUBTOTAL	7,117,922.86	2,046,050.47 "(
	<u>-</u>		
RESERVE FOR RECEIVABLES			1,736,395.26
DEFERRED SCHOOL TAX DEFERRED SCHOOL TAX PAYABLE		-	_
FUND BALANCE			3,335,477.13
	TOTALS	7,117,922.86	7,117,922.86
			<u> </u>

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
TOTALS	_	_

^{*}To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	_	
GRANTS RECEIVABLE	1,448,383.62	
DUE FROM/TO CURRENT FUND	292,145.71	
DUE TO UTILITY OPERATING		58,145.
ENCUMBRANCES PAYABLE		
RESERVE FOR ENCUMBRANCE		54,455.
APPROPRIATED RESERVES		1,247,092
UNAPPROPRIATED RESERVES		380,836.
TOTALS	1,740,529.33	1,740,529.

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	25,970.99	
DUE TO - CURRENT FUND		4.85
DUE TO STATE OF NJ		7.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		25,959.14
FUND TOTALS	25.070.00	25.070.00
FUND TOTALS	25,970.99	25,970.99
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS (Do not around, add addition	-	

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CDBG TRUST FUND		_
CASH	_	
DUE TO -		
FUND TOTALS	-	<u>-</u>
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,098,437.07	
VARIOUS RESERVES		1,077,664.63
RESERVE FOR PAYROLL DEDUCTIONS		20,913.25
DUE TO / FROM CURRENT FUND	158.16	17.35
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add add	1,098,595.23	1,098,595.23

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Previous Totals	1,098,595.23	1,098,595.23
OTHER TRUST FUNDS (continued)		
		_
		1,098,595.23

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Previous Totals	1,098,595.23	1,098,595.23
OTHER TRUST FUNDS (continued)		
		_
		1,098,595.23

SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2020

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
				-
Reserve for Developers Escrow Fees	263,218.11	204,367.88	96,552.17	371,033.82
Reserve for Premiums	136,800.00	56,800.00	103,300.00	90,300.00
Reserve for Municpal Alliance	7,346.21	4,340.87	5,116.70	6,570.38
Reserve for Public Defender Fees	2,045.92	13,390.00	9,275.00	6,160.92
Reserve for Accumulated Absences	85,559.75	1,000.00		86,559.75
Reserve for Recreation	23,008.00	400.00		23,408.00
Reserve for Storm Recovery	212,004.14		5,995.00	206,009.14
Reserve for Affordable Housing	107,609.04	13,493.15		121,102.19
Reserve for Landfill Closure	40,601.44	61.27		40,662.71
Reserve for Uniform Fire Safety	283.02			283.02
Reserve for Donations	2,194.01	3.02		2,197.03
Reserve for Small Cities	73,580.98	20,264.69	4,118.78	89,726.89
Reserve for POAA Fees	84.00	6.00		90.00
Reserve for TTL's		396,770.09	363,209.31	33,560.78
				-
				-
				-
PAGE TOTAL \$	954,334.62 \$	710,896.97	587,566.96	1,077,664.63

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount Dec. 31, 2020 Balance per Audit as at <u>Purpose</u> Report <u>Receipts</u> $\underline{\text{Disbursements}}$ Dec. 31, 2021 PREVIOUS PAGE TOTAL 954,334.62 710,896.97 587,566.96 1,077,664.63

710,896.97 \$

587,566.96 \$

1,077,664.63

954,334.62 \$

PAGE TOTAL

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

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

*Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	440,922.93	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	440,922.93
CASH	602,656.88	
DUE FROM -CURRENT FUND		58.99
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED	440,922.93	
DUE TO -		
PAGE TOTALS	1,484,502.74	440,981.92

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,484,502.74	440,981.92
RESERVE IMP MUNC BLD & FACILITIES		67,875.00
RESERVE PUR OF LAND OPEN SPACE FARMLAND		11,151.03
RESERVE LANDFILL CLOSURE		295,980.50
RESERVE EXPANSION OF PARK		1,667.94
RESERVE PURCHASE OF PW VEHICLES		12,954.41
RESERVE IMPROVE CONVENIENCE CENTER		23,692.70
RESERVE CONSTRUCTION SENIOR CENTER		10,000.00
RESERVE IMPROVEMENTS TO ROAD		125,494.59
RESERVE PLAYGROUND EQUIPMENT		38,626.65
RESERVE AID TO VOLUNTEER FIRE COMPANY		125,600.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		113,680.83
ENCUMBRANCES PAYABLE		31,000.00
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		168,473.05
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		17,324.12
	1,484,502.74	1,484,502.74

CASH RECONCILIATION DECEMBER 31, 2021

	Cas	h	Less Checks	Cash Book Balance	
	*On Hand	On Deposit	Outstanding		
Current	100,526.05	5,403,030.69	122,029.14	5,381,527.60	
Grant Fund				-	
Trust - Animal Control		26,029.05	58.06	25,970.99	
Trust - Assessment				-	
Trust - Municipal Open Space				-	
Trust - LOSAP				-	
Trust - CDBG				-	
Trust - Other		1,120,595.15	22,158.08	1,098,437.07	
Trust - Arts and Culture				-	
General Capital		603,238.20	581.32	602,656.88	
				-	
UTILITIES:					
				-	
UTILITY CAPITAL		878,230.67	1,211.75	877,018.92	
UTILITY OPERATING	1,797.91	1,252,751.80	13,774.79	1,240,774.92	
				-	
				-	
				-	
				<u>-</u>	
				-	
				-	
				_	
				_	
				-	
				-	
				-	
				-	
				-	
				-	
 Total	102,323.96	9,283,875.56	159,813.14	9,226,386.38	

^{*} Include Deposits In Transit

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:	mgarcia@ford-scott.com	Title:	2/17/2022	

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

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

LIST DANKS AND AMOUNTS SUFFORTING CA	ASH ON DEFOSIT
CURRENT FUND	4,067,537.05
GENERAL CAPITAL	603,238.20
ACCUMULATED ABSENSES	13,579.01
AFFORDABLE HOUSING	121,102.19
ESCROW	391,113.18
DOG TRUST	26,029.05
DONATION	2,197.31
UNIFORM FIRE SAFETY ACT	283.43
FLEX	16,243.28
SANITARY LANDFILL	40,662.71
MUNICIPAL ALLIANCE	6,735.38
PAYROLL	(64,506.36)
POAA	93.57
PUBLIC DEFENDER	6,169.50
RECREATION	23,443.39
SMALL CITIES	89,726.89
SNOW	37,072.91
SUPPLEMENTAL	6,041.30
UTILITY CAPITAL	878,230.67
UTILITY	652,751.80
TTL	124,131.10
CD Century Savings Bank - Accumulated Absence Trust	73,000.00
CD Century Savings Bank - Water & Sewer Fund	400,000.00
CD Century Savings Bank - Current Fund	1,400,000.00
CD Century Savings Bank - Snow Removal Trust	169,000.00
CD Century Savings Bank - Water & Sewer Fund	200,000.00
PAGE TOTAL	9,283,875.56

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	9,283,875.56
TOTAL PAGE	9,283,875.56

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

FEDERAL AND STATE GRANTS RECEIVABLE							
Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021	
FEDERAL GRANTS:						-	
Small Cities - Facilities	221,854.00		221,585.00			269.00	
Small Cities - Facilities - 2021		400,000.00				400,000.00	
Small Cities - Utility	435,710.00					435,710.00	
Small Cities - Rehabilitation	250,700.00		169,478.00			81,222.00	
Small Cities - Rehabilitation - 2021		107,000.00				107,000.00	
						_	
STATE GRANTS:						-	
NJ Transportation Trust Fund Auth Act of 1984:						_	
DOT - Roberts, Charles & Pleasant	251,164.00		188,373.00			62,791.00	
DOT - 2020	255,070.00		191,302.50			63,767.50	
DOT - Love, Maple & Midway	279,100.00					279,100.00	
Recycling Tonnage Grant						-	
Recycling Tonnage Grant - 2021		14,276.55	14,276.55			-	
Clean Communities - 2021		17,737.87	17,737.87			-	
Municipal Alliance	23,865.38		14,819.74			9,045.64	
Municipal Alliance - 2021		15,217.00	5,738.52			9,478.48	
County of Cumberland - Alliance for Substance Abuse						-	
Prevention Program		7,917.33	7,917.33			-	
PAGE TOTALS	1,717,463.38	562,148.75	831,228.51	-	-	1,448,383.62	

Sheet 10

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

TEDERITE 1	AND STATE	GIGHTIS	RECEI VIIDI	te (cont u)		
Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	1,717,463.38	562,148.75	831,228.51	-	-	1,448,383.62
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PAGE TOTALS	1,717,463.38	562,148.75	831,228.51	-	-	1,448,383.62

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

	FEDERAL A	AND STATE	GRANIS	NECEIVABL	ie (cont u)		
	Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
	PREVIOUS PAGE TOTALS	1,717,463.38	562,148.75	831,228.51		-	1,448,383.62
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Sheet 10 Totals							-
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	TOTALS	1,717,463.38	562,148.75	831,228.51	-	-	1,448,383.62

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANTS								
	Grant	Balance	Transferred Budget App		Expended	Other	Cancelled	Balance
	Gait	Jan. 1, 2021	Budget	Appropriation By 40A:4-87	Expended	Otillei	Caricelled	Dec. 31, 2021
	FEDERAL:							_
								-
	SMALL CITIES - FACILITIES	223,376.95			223,376.95			-
	SMALL CITIES - FACILITIES - 2021			400,000.00	22,081.25			377,918.75
	SMALL CITIES - UTILITY	370,804.31			(6,760.00)			377,564.31
	SMALL CITIES - REHABILITATION	119,581.38			26,116.13			93,465.25
	SMALL CITIES - REHABILITATION - 2021			107,000.00	16,000.00			91,000.00
Sheet								-
ě	STATE GRANTS;							-
								-
	NJ TRANSPORTATION TRUST FUND AUTH ACT OF 198	4						-
	DOT- ROBERTS, CHARLES & PLEASANT				-			-
	DOT- 2020				(3,955.16)			3,955.16
	DOT- LOVE,MAPLE & MIDWAY	279,100.00						279,100.00
	ALCOHOL EDUCATION & REHABILITATION	180.75						180.75
	RECYCLING TONNAGE GRANT	9,211.55			9,211.55			-
	RECYCLING TONNAGE GRANT 2021		14,276.55		14,276.55			-
	CLEAN COMMUNITIES	11,142.66			11,142.66			-
								-
	PAGE TOTALS	1,013,397.60	14,276.55	507,000.00	311,489.93	-	-	1,223,184.22

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	FEDERAI	L AND SIA	IL GRANI	13			
Grant	Balance Jan. 1, 2021	Transferred Budget Ap Budget		Expended	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	1,013,397.60	14,276.55	507,000.00	311,489.93	-	-	1,223,184.22
CLEAN COMMUNITIES - 2021			17,737.87	14,803.90			2,933.97
MUNICIPAL ALLIANCE	13,056.53		,	5,139.20			7,917.33
MUNICIPAL ALLIANCE - 2021			15,217.00	2,160.47			13,056.53
COUNTY OF CUMBERLAND - ALLIANCE FOR SUBSTANCE							-
ABUSE PREVENTION PROGRAM		7,917.33		7,917.33			-
6 c							-
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							-
PAGE TOTALS	1,026,454.13	22,193.88	539,954.87	341,510.83	-	-	1,247,092.05

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SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	TEDERA		IL GRANI				
Grant	Balance Jan. 1, 2021	Transferred Budget App Budget	oropriations Appropriation	Expended	Other	Cancelled	Balance Dec. 31, 2021
			By 40A:4-87				
PREVIOUS PAGE TOTALS	1,026,454.13	22,193.88	539,954.87	341,510.83	-	-	1,247,092.05
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PAGE TOTALS	1,026,454.13	22,193.88	539,954.87	341,510.83	-	-	1,247,092.05

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

	Grant	Balance Jan. 1, 2021	Transferred Budget App Budget	oropriations	Expended	Other	Cancelled	Balance Dec. 31, 2021
			·	Appropriation By 40A:4-87				
	PREVIOUS PAGE TOTALS	1,026,454.13	22,193.88	539,954.87	341,510.83	-	-	1,247,092.05
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	TOTALS	1,026,454.13	22,193.88	539,954.87	341,510.83	-	-	1,247,092.05

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		Balance	Transferred	d from 2021	Received	Other	Dolongo
	Grant	Вајапсе Јап. 1, 2021	Budget Ap Budget	propriations Appropriation By 40A:4-87	Received	Oiner	Balance Dec. 31, 2021
	PREVIOUS PAGE TOTALS	-	-	-	-	-	-
							-
	AMERICAN RESCUE PLAN	-			380,836.53		380,836.53
							-
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Sheet 12							-
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	TOTALS	-	-	-	380,836.53	-	380,836.53

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	40.00
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxx	-
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxx	7,804,042.00
Levy Calendar Year 2021	xxxxxxxxxx	
Paid	7,816,515.50	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	(12,433.50)	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	-	xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	7,804,082.00	7,804,082.00

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	xxxxxxxxx
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		xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	-	xxxxxxxxx
# Must include unpaid requisitions.	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxx	4,127,075.00
Levy Calendar Year 2021	xxxxxxxxxx	
Paid	4,134,684.50	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	(7,609.50)	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxx
# Must include unpaid requisitions.	4,127,075.00	4,127,075.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	15,143.11
2021 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	7,392,518.04
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	384,496.57
County Open Space Preservation	xxxxxxxxxx	63,643.08
Due County for Added and Omitted Taxes	xxxxxxxxxx	205,027.78
Paid	7,855,800.79	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
County Taxes	0.01	xxxxxxxxx
Due County for Added and Omitted Taxes	205,027.78	xxxxxxxxx
	8,060,828.58	8,060,828.58

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,459,070.44	1,459,070.44	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	2,317,058.11	2,410,285.18	93,227.07
Added by N.J.S.A. 40A:4-87 (List on 17a)	539,954.87	539,954.87	
			-
Total Miscellaneous Revenue Anticipated	2,857,012.98	2,950,240.05	93,227.07
Receipts from Delinquent Taxes	420,000.00	497,165.84	77,165.84
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	1,102,256.91	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	1,102,256.91	1,455,254.87	352,997.96
	5,838,340.33	6,361,731.20	523,390.87

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	20,812,490.76
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	7,804,042.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	4,127,075.00	xxxxxxxx
County Taxes	7,840,657.69	xxxxxxxx
Due County for Added and Omitted Taxes	205,027.78	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxx	619,566.58
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	1,455,254.87	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxx	
*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.	21,432,057.34	21,432,057.34

STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities Program	17,737.87	17,737.87	-
Municipal Alliance on Alcoholism and Drug Abuse	15,217.00	15,217.00	
Small Cities Block Grant - Facilities	400,000.00	400,000.00	
Small Cities Block Grant - Home Rehabilitation	107,000.00	107,000.00	-
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PAGE TOTALS hereby certify that the above list of Chapter 159 insertice	539,954.87	539,954.87	<u>-</u>

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

CFO Signature:	#SPILL!
	Sheet 17a

STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	539,954.87	539,954.87	-
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TOTALS hereby certify that the above list of Chapter 159	539,954.87	539,954.87	

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

CFO Signature:	
	Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		5,298,385.46
2021 Budget - Added by N.J.S.A. 40A:4-87		539,954.87
Appropriated for 2021 (Budget Statement Item 9)		5,838,340.33
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		5,838,340.33
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures	5,838,340.33	
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	4,682,900.00	
Paid or Charged - Reserve for Uncollected Taxes	619,566.58	
Reserved 470,873.75		
Total Expenditures		5,773,340.33
Unexpended Balances Canceled (see footnote)		65,000.00

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	xxxxxxxxx	93,227.07
Delinquent Tax Collections	xxxxxxxxx	77,165.84
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	352,997.96
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxx	65,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	941,078.07
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	_
Payments in Lieu of Taxes on Real Property	XXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXX	
Unexpended Balances of 2020 Appropriation Reserves		458,631.23
Prior Years Interfunds Returned in 2021	XXXXXXXXX	418,713.02
Filor rears interiorius (Vetorneo III 2021	XXXXXXXX	410,713.02
Deferred School Tay Poyanue: (See School Tayon Shoots 13 & 14)	**********	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXX	XXXXXXXXX
Balance - January 1, 2021	-	xxxxxxxx
Balance - December 31, 2021	XXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXX	XXXXXXXXX
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2021		XXXXXXXX
OVERPAID SCHOOL TAX	20,043.00	
-		
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	2,386,770.19	xxxxxxxx
	2,406,813.19	2,406,813.19

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Interest & Costs on Taxes	113,481.26
Interest on Investments	10,005.67
Lot Clearance - Boarding Up Properties	668.87
Sale of Municipal Assets	296,500.00
Housing Official	54,320.00
Zoning Official	3,855.00
Planning Board	4,120.00
Municipal Searches	10.00
Street Opening Permits	3,050.00
Vital Statistics	22,923.00
Fire Safety Receipts	7,750.00
Cable Franchise Fees	19,977.46
Verizon Franchise Fee	20,523.87
Recycling Receipts	9,663.20
JIF Safety Money	4,300.00
Statutory Excess Due from Dog Trust Fund	14,900.46
Junkyard License	25.00
Abatements	52,414.48
Payments in Lieu of Taxes	295,893.15
Duplicate Tax Bills, Certificates of Redemption	525.00
Convenience Center Stickers	1,920.00
Tax Title Lien Premiums	1,400.00
Bid Packet Fee	552.60
Electricity Credit Rewards	154.05
Senior & Vets Admin Fees	1,510.00
Homestead Rebate Admin Fees	412.80
Miscellaneous	222.20
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	941,078.07

SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	2,407,777.38
2.	xxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxx	2,386,770.19
4. Amount Appropriated in the 2021 Budget - Cash	1,459,070.44	xxxxxxxx
 Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services 	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2021	3,335,477.13	xxxxxxxx
	4,794,547.57	4,794,547.57

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

Cash	5,381,527.60
Investments	-
Change Fund	-
Sub Total	5,381,527.60
Deduct Cash Liabilities Marked with "C" on Trial Balance	2,046,050.47
Cash Surplus	3,335,477.13
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:* (1) Due from State of N.J. Senior Citizens and Veterans Deduction	
Deferred Charges #	
Cash Deficit #	
Total Other Assets	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	3,335,477.13

WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2021 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #			\$	20,897,725.94
	or (Abstract of Ratables)			\$	
2.	Amount of Levy - Special District Taxes			\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$	541,535.98
5b.	Subtotal 2021 Levy \$ 21,439,261.92 Reductions Due to Tax Appeals** \$ - Total 2021 Tax Levy	<u>:</u>		\$	21,439,261.92
6.	Transferred to Tax Title Liens			\$	67,098.17
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	78,832.84
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2020	\$	372,634.48		
	In 2021*	\$	20,099,595.13		
	Homestead Benefit Credit	\$	263,261.15		
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	77,000.00	_	
	Total To Line 14	\$	20,812,490.76	=	
11.	Total Credits			\$	20,958,421.77
12.	Amount Outstanding December 31, 2021			\$	480,840.15
13.	Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is				
<u>Note</u>	e: If municipality conducted Accelerated Tax Sale or Tax Levy S	Sale ci	heck here <u> </u>	nd co	mplete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10	\$	20,812,490.76	_	
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$			
	To Current Taxes Realized in Cash (Sheet 17)	\$	20,812,490.76	-	
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 be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%	e to			

* Include overpayments applied as part of 2021 collections.

Senior Citizens and Veterans Deductions.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include

^{**} 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)	\$ 20,812,490.76
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 20,812,490.76
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 21,439,261.92
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.08%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 20,812,490.76
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 20,812,490.76
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 21,439,261.92
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 97.08%

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		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	32,279.96
2. Senior Citizens Deductions Per Tax Billings	21,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	57,000.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	5,250.00	xxxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	250.00	
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	6,250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	75,500.00
10.		
11.		
12. Balance - December 31, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	-
Due To State of New Jersey	30,529.96	xxxxxxxx
	114,029.96	114,029.96

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

Line 2	21,000.00
Line 3	57,000.00
Line 4	5,250.00
Sub - Total	83,250.00
Less: Line 7	6,250.00
To Item 10, Sheet 22	77,000.00

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

		Debit	Credit
Balance - January 1, 2021		xxxxxxxxx	223,737.68
Taxes Pending Appeals	223,737.68	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxx
Balance - December 31, 2021		223,737.68	xxxxxxxx
Taxes Pending Appeals*	223,737.68	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxatio Appeals Not Adjusted by December 31, 2021	n	223,737.68	223,737.68

taxcollector@upperdeerfield.com
Signature of Tax Collector

T-8486
License #

2/15/2022

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		De	bit		Credit	
1. Balance - January 1, 2021	1 Balance - January 1 2021		715,843.69		xxxxxxxx	
A. Taxes	478,711.71		xxxxxx		xxxxxxxx	
B. Tax Title Liens	237,131.98		xxxxxx		xxxxxxxx	
2. Canceled:		xxx	xxxxxx		xxxxxxxx	
A. Taxes		xxx	xxxxx		891.36	
B. Tax Title Liens		xxx	xxxxxx		-	
Transferred to Foreclosed Tax Title Liens:		xxx	xxxxxx		xxxxxxxx	
A. Taxes		xxx	xxxxxx			
B. Tax Title Liens		xxx	xxxxxx			
4. Added Taxes			3,953.56		xxxxxxxx	
5. Added Tax Title Liens			652.50		xxxxxxxx	
6. Adjustment between Taxes (Other than Current Year) and	Гах Title Liens;	xxx	xxxxx			
A. Taxes - Transfers to Tax Title Liens		XXX	xxxxx	(1)	979.44	
B. Tax Title Liens - Transfers from Taxes		(1)	979.44		xxxxxxx	
7. Balance Before Cash Payments		xxx	xxxxxx		719,558.39	
8. Totals		7	21,429.19		721,429.19	
9. Balance Brought Down		7	19,558.39		xxxxxxxx	
10. Collected:		xxx	xxxxx		497,165.84	
A. Taxes	464,818.29	xxx	xxxxxx		xxxxxxxx	
B. Tax Title Liens	32,347.55	xxx	xxxxxx		xxxxxxxx	
11. Interest and Costs - 2021 Tax Sale			1,985.73		xxxxxxxx	
12. 2021 Taxes Transferred to Liens			67,098.17		xxxxxxxx	
13. 2021 Taxes		4	80,840.15		xxxxxxxx	
14. Balance - December 31, 2021		xxx	xxxxxx		772,316.60	
A. Taxes	496,816.33	xxx	xxxxxx		xxxxxxxx	
B. Tax Title Liens	275,500.27	xxx	xxxxxx		xxxxxxxx	
15. Totals		1,2	69,482.44		1,269,482.44	

16. Percentage of Cash Collections to Adju	usted Amount C	utstanding
(Item No. 10 divided by Item No. 9) is	69.09%	

17.	Item No.14 multiplied by percentage shown above is	533,593.54	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	939,200.00	xxxxxxxx
2. Foreclosed or Deeded in 2021	xxxxxxxx	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	xxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2021	xxxxxxxx	939,200.00
	939,200.00	939,200.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2021		xxxxxxxx
16. 2021 Sales from Foreclosed Property		xxxxxxxxx
17. Collected*	xxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2021	xxxxxxxx	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2021		xxxxxxxx
21. 2021 Sales from Foreclosed Property		xxxxxxxxx
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2021	xxxxxxxx	-
	-	-

Analysis of Sale of Property: Total Cash Collected in 2021	\$	 -
Realized in 2021 Budget		
To Results of Operation (Sheet 19	9)	 -

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>) Amount in 2021 <u>Budget</u>	Amount Resulting from <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization -		-		
Municipal*	\$	_\$	\$	\$
Emergency Authorization -				
Schools	\$	\$	\$\$	\$
Overexpenditure of Appropriations	\$\$	\$\$	\$\$	\$
	\$\$	\$\$	\$\$	_\$
	\$\$	_\$	\$\$	_\$
	\$	\$\$	\$\$	\$
	\$\$	_\$	\$\$	_\$
	\$\$	\$\$	\$\$	_\$
	\$\$	\$\$	\$\$	_\$
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.			5
3.			\$
4.			\$
5.			5

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2021
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.

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

		1			DEDI	OPP TV	
					REDUC		
Date	Purpose	Amount	Not Less Than	Balance	20		Balance
		Authorized	1/3 of Amount	Dec. 31, 2020	By 2021	Canceled	Dec. 31, 2021
			Authorized*		Budget	By Resolution	
							-
							-
							-
							-
							-
							-
							-
0							-
							-
÷ 							-
							-
							-
							-
							-
	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

		1	1
	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - General Capital Bonds			\$
2022 Interest on Bonds* \$			
ASSESSMENT SER	RIAL BONDS		
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds	\$		
2022 Interest on Bonds*			
Total "Interest on Bonds - Debt Service" (*Items)	-		\$ -

LIST OF BONDS ISSUED DURING 2021

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

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

	1		1
	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			\$ -
LOA	N		
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-]
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

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

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

LIST OF LOANS ISSUED DURING 2021

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2022 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SE			
Outstanding - January 1, 2021	XXXXXXXX		
Issued	XXXXXXXXX		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Servi	\$ -		

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

		Dec. 31, 2021	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	Date of Maturity	Rate of Interest	2022 Budget Requirements For Principal For Interest**		Interest Computed to (Insert Date)
			Dec. 31, 2021					
Page Totals	-		-			-	-	

Page Totals | - | - | - |

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

=	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 For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
-	PREVIOUS PAGE TOTALS	-		-			-	-	
_									
_									
_									
_									
_									
w =									
Sheet 33.1									
- _									
_									
_									
_									
_	PAGE TOTALS	-		-			-	-	

PAGE TOTALS | - - | - |

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	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 I	Requirements For Interest**	Interest Computed to (Insert Date)
	PREVIOUS PAGE TOTALS	-		_			-	-	
_									
_									
_									
_									
Sheet									
' ຜ _									
_									
_									
_	PAGE TOTALS	-		-			-	-	

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 I For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
	1.									
	2.									
	3.									
	4.									
	5.									
	6.									
S L	7.									
9	8.									
ω	9.									
	10.									
	11.									
	12.									
	13.									
	14.									
		Total			-	-		-	-	

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

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

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

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	-	-	-	

(Do not crowd - add additional sheets)

Sheet 34a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2021	Other	Expended	Authorizations	Balance - December 31, 2021	
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
711 - Sanitary Landfill Closure	-	91,602.18	-	=	=	-	-	91,602.18
722- Improvements to Municipal Bd. And Facilities	486.45	-	_	-	(1,413.73)	(1,900.18)	-	-
813 - Improvements to Roads	-	24,738.65	-	-	2,660.00	-	-	22,078.65
819 - Purchase of an Ambulance	703.10	-	-	-	-	(703.10)	-	-
822- Purchase of Public Works Vehicle	-	-	31,000.00	-	31,000.00	-	-	-
Page Total	1,189.55	116,340.83	31,000.00	_	32,246.27	(2,603.28)	_	113,680.83

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	Balance - Jan	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	ember 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	1,189.55	116,340.83	31,000.00	-	32,246.27	(2,603.28)	-	113,680.83
PAGE TOTALS	1,189.55	116,340.83	31,000.00	-	32,246.27	(2,603.28)	-	113,680.83

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	Balance - Jar	nuary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	ember 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	1,189.55	116,340.83	31,000.00	-	32,246.27	(2,603.28)	-	113,680.83
)								
F. 25 TOTAL	4.400.55	440.040.00	04.000.00		00.040.07	(0.000.00)		440.000.00
PAGE TOTALS		116,340.83		-	32,246.27	(2,603.28)	-	113,680.83

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	Balance - January 1, 2021		2021	Other	Expended	Authorizations	Balance - Dece	ember 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	1,189.55	116,340.83	31,000.00	-	32,246.27	(2,603.28)	-	113,680.83
GRAND TOTALS	1,189.55	116,340.83	31,000.00	-	32,246.27	(2,603.28)	-	113,680.83

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	165,869.77
Received from 2021 Budget Appropriation*	xxxxxxxx	
Improve consent Authorizations Conseled	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	2,603.28
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	168,473.05	xxxxxxxx
	168,473.05	168,473.05

^{*}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
822 PURCHASE OF PUBLIC WORKS VEHICLE	31,000.00			31,000.00
Total	31,000.00	-	-	31,000.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	17,324.12
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxx
Balance - December 31, 2021	17,324.12	xxxxxxxx
	17,324.12	17,324.12

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			\$21,	439,261.	.92
	2.	Amount of Item 1 Collected in 2021 (*)		\$	20,812,490.76	_	
	3.	Seventy (70) percent of Item 1			\$15,	007,483	.34
((*) In	cluding prepayments and overpayments	applied.				
B.	1.	Did any maturities of bonded obligations	e or notes fall due d	uring the	vear 20212		
	١.		o or rioles fail due d	uning the	year 2021:		
		Answer YES or NO YES	_				
	2.	Have payments been made for all bond December 31, 2021?	ed obligations or no	tes due o	n or before		
		Answer YES or NO YES	If answer is "NO'	give deta	ails		
		NOTE: If answer to Item B1 is YES, th	nen Item B2 must b	e answe	red		
	tions	the appropriation required to be include or notes exceed 25% of the total approp ? Answer YES or NO			•		
D.							
	1.	Cash Deficit 2020				\$	
	2.	4% of 2020 Tax Levy for all purposes:	Levy \$		=	\$	
	3.	Cash Deficit 2021				\$	
	4.	4% of 2021 Tax Levy for all purposes:					
			Levy \$		=	\$	
E.		<u>Unpaid</u>	2020		<u>2021</u>		<u>Total</u>
		Ct-t- T		Φ.		Φ.	
	1.	State Taxes \$		\$	205 027 70	_\$	205 027 70
	2.	County Taxes \$		— ^Ф —	205,027.79	_Φ	205,027.79
	3.	Amounts due Special Districts					
		¢		\$	_	\$	_
	4.	\$ Amount due School Districts for School	Tax	\$	-	_\$	-

Sheet 39

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - WATER & 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	1,240,774.92		-
Due from - UTILITY CAPITAL	111.88		_
Due from - FEDERAL & STATE GRANT FUND	58,145.69		-
Receivables Offset with Reserves:			_
Consumer Accounts Receivable	317,167.73		_
Liens Receivable	-		- -
Deferred Charges (Sheet 48)			-
Cash Liabilities:			_
Appropriation Reserves		38,772.67	•
Encumbrances Payable		65,633.34	
Accrued Interest on Bonds and Notes		13,601.62	•
Due to - CURRENT FUND		1,113.06	
SEWER OVERPAYMENTS		7,351.82	
Subtotal - Cash Liabilities		126,472.51	"C
Reserve for Consumer Accounts and Lien Receivable		317,167.73	_
Fund Balance		1,172,559.98	_
Total (Do not crowd - add addition	1,616,200.22	1,616,200.22	=

POST CLOSING

TRIAL BALANCE - WATER & 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	570,000.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	XXXXXXXXX	570,000.00
CASH	877,018.92	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	10,905,136.05	
AUTHORIZED AND UNCOMPLETED	1,130,000.00	
PAGE TOTALS	13,482,154.97	570,000.00

POST CLOSING

TRIAL BALANCE - WATER & SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2021 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	13,482,154.97	570,000.00
BONDS PAYABLE		4,696,519.43
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		_
UNFUNDED		214,850.00
CONTRACTS PAYABLE		
ENCUMBRANCES		385,150.00
DUE TO WATER & SEWER OPERATING		111.88
RESERVE FOR AMORTIZATION		6,238,616.62
RESERVE FOR DEFERRED AMORTIZATION		530,000.00
RESERVE FOR DEBT SERVICE		
RESERVE FOR WATER TOWER REPAIR		44,682.54
RESERVE FOR RADIONUCLIDE TREATMENT		126,450.0
RESERVE FOR LOVE LANE TOWER		117,765.5
RESERVE FOR PURCHASE OF WATER VALVE TRAILER		65,000.00
DOWN PAYMENTS ON IMPROVEMENTS		_
CAPITAL IMPROVEMENT FUND		438,045.2
CAPITAL FUND BALANCE		54,963.7
TOTALS	13,482,154.97	13,482,154.9

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		-
TOTALS	_	_

ANALYSIS OF WATER & SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

		ED GED 10		ES IN ES				
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	Assessments	RECEIPTS Assessments Operating				Disbursements	Balance Dec. 31, 2021
		and Liens	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
								-
								-
								-
								-
		_	_	_	I .	_	_	_

Show as red figure

SCHEDULE OF WATER & SEWER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	223,950.00	223,950.00	-
Director of Local Government			-
SEWER RENTS	930,000.00	984,567.55	54,567.55
WATER RENTS	845,000.00	903,920.15	58,920.15
FIRE SUPPRESSION LINE FEES	54,000.00	58,115.88	4,115.88
TOWER RENTAL	54,000.00	54,054.00	54.00
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	2,106,950.00	2,224,607.58	117,657.58
Deficit (General Budget) **			-
	2,106,950.00	2,224,607.58	117,657.58

^{**} 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		2,106,950.00
Added by N.J.S.A. 40A:4-87		-
Emergency		-
Total Appropriations		2,106,950.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,106,950.00
Deduct Expenditures:		
Paid or Charged	1,922,639.30	
Reserved	38,772.67	
Surplus (General Budget)**		
Total Expenditures		1,961,411.97
Unexpended Balance Canceled (See Footnote)		145,538.03

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 & SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Water & 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)")	2,224,607.58	
Miscellaneous Revenue Not Anticipated	29,252.92	
2020 Appropriation Reserves Canceled in 2021	25,000.43	
DEBT SERVICE CANCELLED	188.03	
Total Revenue Realized		2,279,048.96
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	1,922,639.30	
Reserved	38,772.67	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in	1,961,411.97	
Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,961,411.97
Excess		317,636.99
Budget Appropriation - Surplus (General Budget)** Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	317,636.99	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	25,000.43	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		25,000.43

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

RESULTS OF 2021 OPERATIONS - WATER & SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	117,657.58
Unexpended Balances of Appropriations	xxxxxxxx	145,538.03
Miscellaneous Revenues Not Anticipated	xxxxxxxx	29,252.92
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxx	25,000.43
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	317,448.96	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	317,448.96	317,448.96

OPERATING SURPLUS - WATER & SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	1,079,061.02
Excess in Results of 2021 Operations	xxxxxxxx	317,448.96
Amount Appropriated in the 2021 Budget - Cash	223,950.00	xxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2021	1,172,559.98	XXXXXXXX
	1,396,509.98	1,396,509.98

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

Cash	1,240,774.92
Investments	-
Interfund Accounts Receivable	58,257.57
Subtotal	1,299,032.49
Deduct Cash Liabilities Marked with "C" on Trial Balance	126,472.51
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,172,559.98
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	1,172,559.98

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020	\$337,458.41
Increased by: Rents Levied	\$1,864,854.23_
Decreased by:	
Collections	\$1,880,766.06
Overpayments applied	\$4,378.85
Transfer to Liens	\$
Other	\$
	\$1,885,144.91_
Balance December 31, 2021	\$317,167.73_
SCHEDULE OF WATER	& SEWER UTILITY LIENS
Balance December 31, 2020	\$
Increased by:	
Transfers from Accounts Receivable	\$
Penalties and Costs	\$
Other	\$
	\$
Decreased by:	
Collections	\$ 3,342.79
Other	\$
	\$3,342.79
Balance December 31, 2021	\$ -
Dalarios Documbor or, 2021	Ψ

DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER & SEWER UTILITY FUND

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

4	Caused By	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
1.	Emergency Authorization - Municipal*	3	\$	B	\$
2.	9	8	\$	B	\$
3.		8	\$	B	\$
4.	9	3	\$	§	\$
5.		S	\$	5	\$
	Deficit in Operations	5	\$	S	\$
	Total Operating	S	\$	S	\$
6.	9	S	\$	S	\$
7.		8	\$	S	\$
	Total Capital	S	\$	S	\$

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

	Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCEI By 2021 Budget	D IN 2021 Canceled By Resolution	Balance Dec. 31, 2021
								-
								-
								-
								-
								-
"								-
Sheet								-
t 48a								-
ñ								-
								-
								-
								-
								-
		Totals	-	-	-	-	-	-

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2022 DEBT SERVICE FOR BONDS

WATER & SEWER UTILITY ASSESSMENT BONDS

Debit

Credit

2022 Debt Service

Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2021	-	xxxxxxxx	 	
	-	-		
2022 Bond Maturities - Assessment Bonds			\$	
2022 Interest on Bonds		\$		
WATER & SEWER UTILIT	Y CAPITAL BO	ONDS		
Outstanding - January 1, 2021	xxxxxxxx	4,840,764.49		
Issued	xxxxxxxxx			
Paid	144,245.06	xxxxxxxx		
Outstanding - December 31, 2021	4,696,519.43	xxxxxxxx	<u> </u>	
	4,840,764.49	4,840,764.49		
2022 Bond Maturities - Capital Bonds		T	\$ 15	55,210.02
2022 Interest on Bonds		\$ 137,439.98		
INTEREST ON BONDS - V	VATER & SEWE	R UTILITY BUI	OGET	
2022 Interest on Bonds (*Items)		\$ 137,439.98		
Less: Interest Accrued to 12/31/2021 (Trial Balance	e)	\$ 13,601.62		
Subtotal		\$ 123,838.36		
Add: Interest to be Accrued as of 12/31/2022		\$ 12,000.00		
Required Appropriation 2022			\$ 13	5,838.36
LIST OF BON	DS ISSUED DUF	RING 2021		
Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		
				

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

WATER & SEWER UTILITY LOAN

		ý-	40	
	Debit	Credit	2022 Debt	Service
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxx		1	
locaca	AAAAAAA		1	
Paid		xxxxxxxx]	
Outstanding - December 31, 2021	-	xxxxxxxx		
	-	-		
2022 Loan Maturities		-	\$	
2022 Interest on Loans		\$		
		, I. ·		
WATER & SEWER U				
Outstanding - January 1, 2021	XXXXXXXXX		-	
Issued	XXXXXXXXX		1	
Paid		XXXXXXXXX	4	
			4	
			4	
Outstanding - December 31, 2021	-	xxxxxxxx	1	
	-	-	1	
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
INTEREST ON LOANS - V	VATER & SEWE	R UTILITY BUI	OGET	
2022 Interest on Loans (*Items)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ -		
Less: Interest Accrued to 12/31/2021 (Trial Balance	e)	\$	1	
Subtotal	,	\$ -	1	
Add: Interest to be Accrued as of 12/31/2022		\$		
Required Appropriation 2022		Ψ	\$	
Nequired Appropriation 2022			ĮΨ	
LICT OF LOAD	NC ICCLIED DIJ	DINC 2021		
	NS ISSUED DUI	li .	Date of	Interest
Purpose	2022 Maturity	Amount Issued	Issue	Rate

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

WATER & 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		\$		
WATER & SEWER U	THITVIOAN			
Outstanding - January 1, 2021	XXXXXXXXX			
Issued	xxxxxxxx			
Paid	Additional	xxxxxxxx		
. Gid		7000000		
			1	
Outstanding - December 31, 2021	_	xxxxxxxxx	1	
	-	_	1	
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
INTEREST ON LOANS - V	VATER & SEWE	R UTILITY BUI	OGET	
2022 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2021 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2022		\$		
Required Appropriation 2022			\$	-
LIST OF LOA	NS ISSUED DUF	RING 2021		
Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
			10040	rate
INTEREST ON LOANS - V 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 LOA	VATER & SEWE	R UTILITY BUE \$ - \$ \$ - \$ RING 2021	\$	Interest Rate

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	20 For Principal	For Interest	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOT	AL	-		-			-	-	

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.

(Do not crowd - add additional sheets)

^{*} 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.

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	20 For Principal	For Interest	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.									
6.									
<u>7</u> .									
8.									
9.									
TOTAL	L	-		-			-	-	

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.

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

INTEREST ON NOTES - WATER & SEWER UTI	LITY B	JDGET
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)

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

DEBT SERVICE SCHEDULE FOR WATER & 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	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
Sheet									
5									
		-		-			-	-	

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 & SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements For Prinicpal For Interest/Fees			
	Dec. 51, 2021	r or r rillicpar	i oi intelestri ees		
Total					

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022		Expended	Other	Balance - Dece	ember 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
#784 Radionuclide Treatment	123,957.85					(123,957.85)	-	
#826 Nitrate Removal System			600,000.00		385,150.00			214,850.00
PAGE TOTALS Place an * before each item of "Improvement" which rep	123,957.85	-	600,000.00	-	385,150.00	(123,957.85)	-	214,850.00

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022	Expended	Other	Balance - Dece	ember 31, 2021	
not merely designate by a code number.	Funded	Unfunded	Authorizations		_γ	22.	Funded	Unfunded
PREVIOUS PAGE TOTALS	123,957.85	-	600,000.00	-	385,150.00	(123,957.85)	-	214,850.00
Sheet								
PAGE TOTALS		-	600,000.00	=	385,150.00	(123,957.85)	-	214,850.00

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022		Expended	Other	Balance - Dece	ember 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations		Ξ.γ	2	Funded	Unfunded
PREVIOUS PAGE TOTALS	123,957.85	-	600,000.00	-	385,150.00	(123,957.85)	-	214,850.00
Sheet								
PAGE TOTALS		-	600,000.00	=	385,150.00	(123,957.85)	-	214,850.00

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022		Expended	Other	Balance - December 31, 2021	
not merely designate by a code number.	designate by a code number. Funded Unfunded Authorizations		Ξ.γ	2	Funded	Unfunded		
PREVIOUS PAGE TOTALS	123,957.85	-	600,000.00	-	385,150.00	(123,957.85)	-	214,850.00
Sheet								
-								
PAGE TOTALS	123,957.85		600,000.00		385,150.00	(123,957.85)	-	214,850.00

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022	Exper	Expended	Other	Balance - December 31, 2021	
not merely designate by a code number.	signate by a code number. Funded Unfunded Authorizations		·	Outer	Funded	Unfunded		
PREVIOUS PAGE TOTALS	123,957.85	-	600,000.00	-	385,150.00	(123,957.85)	-	214,850.00
Sheet								
TOTALS		-	600,000.00	=	385,150.00	(123,957.85)	-	214,850.00

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	468,045.23
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
Appropriated to Finance Improvement Authorizations	30,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	438,045.23	xxxxxxxx
	468,045.23	468,045.23

WATER & 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
		<u>-</u>

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

WATER & 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
#826 Nitrate Removal System	600,000.00	570,000.00	30,000.00	-
	600,000.00	570,000.00	30,000.00	-

WATER & SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	54,963.72
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	54,963.72	xxxxxxxx
	54,963.72	54,963.72