### ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 18,460 NET VALUATION TAXABLE 2021 1,303,176,200 MUNICODE 1409 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.

TOWN

DOVER

MORRIS

, County of

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.

of

Signature annei

Title Registered Municipal Accountant

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

#### REQUIRED <u>CERTIFICATION</u> 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,	J	John O. Gross	
Officer, License #	N-0451	, of the	TOWN	of
DOV				
statements annexed h	ereto and made	a part hereof are true stater	ments of the financial condition of the	Local Unit as at
December 31, 2021, c	completely in com	pliance with N.J.S.A. 40A:5	5-12, as amended. I also give complet	e assurance as
to the veracity of requ	ired information in	ncluded herein, needed pric	or to certification by the Director of Loo	cal Government
Services, including the	e verification of ca	ash balances as of Decemb	er 31, 2021.	

Signature	
Title	
Address	37 North Sussex Street
Phone Number	973-366-2200 X-1135
Fax Number	NO ENTRY

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 Account (Statement of Statutory Auditor Only)

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

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

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

			1
		/ Luwiii	Mauricio Canto
			(Registered Municipal Accountant)
			HUE, GIRONDA, DORIA & TOMKINS, LLC
		DONO	(Firm Name)
		1 H	ARMON MEADOW BLVD, SUITE 3002
			(Address)
Certified by me			SECAUCUS, NJ 07094
			(Address)
this 23rd day May	, 2022	2	201-275-0823
		-	(Phone Number)

(Fax Number)

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

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

	CERTIFICATION OF QUALIFYING MUNICIPALITY		
1.	The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;		
2.	All emergencies approved for the previous fiscal year <b>did not exceed 3%</b> of total appropriations;		
3.	The tax collection rate <b>exceeded 90%</b> ;		
4.	Total deferred charges did not equal or exceed 4% of the total tax levy;		
5.	There were <b>no "procedural deficiencies" noted</b> 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 <b>did not</b> conduct an accelerated tax sale for less than 3 consecutive years.		
8.	The municipality <b>did not</b> 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 <b>does not</b> contain a Levy or Appropriation "CAP" waiver.		
10.	The municipality has not applied for Transitional Aid for 2022.		
11. The municipality <b>did not</b> adopt a Special Emergency ordinance for COVID- expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).			
above cri	ersigned certifies <u>that this municipality has complied in full in meeting <b>ALL</b> of the <u>iteria</u> in determining its qualification for local examination of its Budget in accordance .A.C. 5:30-7.5.</u>		
Municipa	ality: TOWN OF DOVER		
Chief Fir	nancial Officer:		
Signatur	re:		
Certifica	te #:		
Date:			

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

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

22-6001751

Fed I.D. #

TOWN OF DOVER Municipality

MORRIS

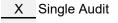
County

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

		Fiscal Year Ending:	December 31, 2021
	(1) Federal programs	(2)	(3)
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$\$22,909.60	283,623.06	\$

Type of Audit required by Title 2 U.S. Code of Federal Regulations

(CFR) (Uniform Requirements) and OMB 15-08.



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 been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).
  - (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
  - (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
  - (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

Date

### **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 hereby certify that there was no "utility fund" on the books of account and there was no

 utility owned and operated by the
 TOWN
 of
 DOVER

 County of
 MORRIS
 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 \$

SIGNATURE OF TAX ASSESSOR

TOWN OF DOVER MUNICIPALITY

> MORRIS COUNTY

Sheet 2

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

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

Title of Account		Debit	Credit
CASH		9,081,203.37	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR	CITIZENS		10,711.8
ceivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	6,503.47		
CURRENT	397,739.16		
SUBTOTAL		404,242.63	
TAX TITLE LIENS RECEIVABLE		466,597.66	
PROPERTY ACQUIRED FOR TAXES		204,400.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE			
REVENUE ACCOUNTS RECEIVABLE		7,526.24	
SEWER ACCOUNTS RECEIVABLE		218,963.98	
Sever Account's Receivable         DUE FOR POLICE OUTSIDE SERVICES         BOARD OF EDUCATION POLICE SERVICES		49,386.49	
		5,718.72	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		1,589,341.86	
DEFICIT			
Page Totals:	- add additional	12,027,380.95	10,711.8

#### 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	12,027,380.95	10,711.86
APPROPRIATION RESERVES		1,832,552.15
ENCUMBRANCES PAYABLE		161,946.23
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		62,694.82
PREPAID TAXES		290,030.12
PREPAID SEWER RENTS		1,208.94
DUE TO STATE:		
MARRIAGE LICENCE		4,495.00
DCA TRAINING FEES		3,772.00
LOCAL SCHOOL TAX PAYABLE		1,252,989.23
REGIONAL SCHOOL TAX PAYABLE		
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		7,197.40
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		-
DUE TO GRANT FUND		2,548,268.66
DUE TO HOUSING AUTHORITY		1,037.70
RESERVE FOR:		
LIBRARY STATE AID		4,783.12
THIRD PARTY LIENS		2,801.39
SALE OF MUNICIPAL ASSETS		45,448.93
MAINTENANCE OF LIBRARY		-
PAGE TOTAL	12,027,380.95	6,229,937.55
(Do not crowd - add addition	u li al sheets)	

#### 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	
OTALS FROM PAGE 3a	12,027,380.95	6,229,937.55	=
			-
			-
SI	IBTOTAL 12,027,380.95	6,229,937.55	- 
		0,220,001.00	
PECIAL EMERGENCY NOTES PAYABLE		1,589,341.86	
		1,000,011.00	-
			-
			-
			-
RESERVE FOR RECEIVABLES		1,356,835.72	-
DEFERRED SCHOOL TAX		,, <b></b>	-
DEFERRED SCHOOL TAX PAYABLE		_	-
FUND BALANCE		2,851,265.81	-
		2,001,200.01	-
TC	ITALS 12,027,380.95	12,027,380.94	-
			-

(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 (Do not crowd - add additional s		-

(Do not crowd - add additional sheets)

\*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	1,837,455.13	
DUE FROM/TO CURRENT FUND	2,548,268.66	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		3,341,460.45
UNAPPROPRIATED RESERVES		1,044,263.28
TOTALS	4,385,723.79	4,385,723.73

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	8,377.28	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		8,377.28
FUND TOTALS	8,377.28	8,377.28
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
RESERVE FOR.		
FUND TOTALS		-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH		
FUND TOTALS		-
LOSAP TRUST FUND		
CASH		
FUND TOTALS (Do not crowd - 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		-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS	4 440 000 07	
	1,449,286.07	
		4 440 000 07
RESERVES		1,449,286.07
PAYROLL AGENCY		
RESERVE FOR PAYROLL DEDUCTIONS		
OTHER TRUST FUNDS PAGE TOTAL	1,449,286.07	1,449,286.07
(Do not crowd - add addition	nal sheets)	1,110,200.01

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2021</u>
RESERVE FOR ANIMAL CONTROL	9,710.06	11,486.60	12,819.38	8,377.28
RES. FOR UNEMPLOYMENT INS.	49,769.57	4,170.57	5,780.23	48,159.91
RES. FOR TAX SALE PREMIUMS	147,600.00	544,700.00	114,300.00	578,000.00
RES. FOR FORFEITED ASSETS	18,581.65	7,855.76	13,058.17	13,379.24
RES FOR DEDICATED FIRE	-	-	-	-
PENALTY FEES	11,939.76	3,300.00	-	15,239.76
RES FOR ACC. ABSENCES	105,478.83	-	-	105,478.83
RESERVE FOR RECREATION	20,115.74	39,391.25	7,656.22	51,850.77
RES. FOR HISTORIC				-
PRESERVATION	4,308.00	-	-	4,308.00
RESERVE FOR RECYCLING	5,593.45	10,407.80	4,975.80	11,025.45
RES. FOR POAA FUNDS	7,360.75	624.00	-	7,984.75
RES. FOR POLICE DONATIONS	25.00	-	-	25.00
RES. FOR PERFORMANCE BOND	49,759.59	10,950.60	2,500.00	58,210.19
RES. FOR MAIN. FEES W/H	1,417.50	-	270.00	1,147.50
RES. FOR ESCROW ACCOUNTS	358,246.23	178,757.22	131,843.41	405,160.04
RES. FOR P.O.S. ADV. PMT. DEP.	6,177.98	0.26	0.26	6,177.98
RES. FOR SNOW REMOVAL	735.39	16,313.50	_	17,048.89
RES. FOR COVID-19 DONATIONS	2,103.06	-	477.29	1,625.77
RES. FOR EVIDENCE ACCT. EXP.	22,535.20	1,884.16	_	24,419.36
RES. FOR COAH DEV. FEES	81,538.27	18,984.36	478.00	100,044.63
				-
				_
				-
				-
				-
				_
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
PAGE TOTAL \$	902,996.03 \$	848,826.08 \$	294,158.76 \$	1,457,663.35

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

Title of Liability to which Cash	Audit Balance		REC	EIPTS			Balance		
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2021	
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	<b>XXXXXXXXX</b>	<b>XXXXXXXX</b>	****	<b>XXXXXXXXX</b>	xxxxxxxx	xxxxxxxx	
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	<b>XXXXXXXX</b>	xxxxxxxxx	xxxxxxxx	
								-	
Other Liabilities									
Trust Surplus									
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	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	950,449.26	xxxxxxxx	
Bonds and Notes Authorized but Not Issued	*****	950,449.26	
CASH	8,235,068.34		
DUE FROM -			
DUE FROM -			
FEDERAL AND STATE GRANTS RECEIVABLE			
DEFERRED CHARGES TO FUTURE TAXATION:			
FUNDED	4,815,000.00		
UNFUNDED	22,170,871.26		
DUE TO -			
PAGE TOTALS (Do not crowd - add add	36,171,388.86	950,449.26	

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	36,171,388.86	950,449.26
BOND ANTICIPATION NOTES PAYABLE		21,220,422.00
GENERAL SERIAL BONDS		4,815,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		239,868.94
UNFUNDED		6,662,330.29
ENCUMBRANCES PAYABLE		1,743,811.95
RESERVE TO PAY BANS		412,669.49
CAPITAL IMPROVEMENT FUND		4,012.14
DOWN PAYMENTS ON IMPROVEMENTS		792.20
CAPITAL FUND BALANCE		122,032.59
	36,171,388.86	36,171,388.86

(Do not crowd - add additional sheets)

## **CASH RECONCILIATION DECEMBER 31, 2021**

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

\* Include Deposits In Transit

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

#### **REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the

applicable bank statements, certificates, agreements or passbooks at December 31, 2021.

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

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

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR

CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

aurici Cant bo Signature:

Title: Registered Municipal Accountant

Sheet 9

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

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

Provident Bank - Current Main	12,652,055.19
Provident Bank - Current Disp	25,105.82
Provident Bank - General Capital	6,579,232.98
Provident Bank - Water Operating	2,825,516.14
Provident Bank - Water Capital	443,043.47
Provident Bank - Parking Operating	184,770.07
Provident Bank - Parking Capital	375,342.04
Provident Bank - Animal Trust	9,795.00
Provident Bank - Recycing Trust	3,664.05
Provident Bank - Forfieture - County	3,494.00
Provident Bank - Forfieture - Federal	2,767.48
Provident Bank - Unemployment	43,977.57
Provident Bank - Trust Other	462,694.04
Provident Bank - Trust Escrow	235,055.53
Provident Bank - Evidence Trust	24,409.82
Provident Bank - COAH	100,522.63
PAGE TOTAL	23,971,445.83

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

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	454,721.99	107,911.81	387,827.84	-	-	174,805.96
Clean Communities Program 2020	-	25,302.19	25,302.19	_		-
Recycling Tonnage Grant 2021		16,236.11	16,236.11			
Pedestrian Safety Grant 2021		15,000.00	-			15,000.00
Pedestrian Safety Grant 2018	212.50					212.50
Click it or Ticket it 2019	2,640.00					2,640.00
Distracted Drivers2021		7,500.00	-			7,500.00
Drive Sober or Get Pulled Over 2021		6,000.00	6,000.00			
State Library Grant 2021		1,200,000.00	1,193,312.00			6,688.00
NJ Department of Transportation:						
William Street 2019	44,000.00	_	44,000.00	_	_	_
Essex Street 2021	-	375,000.00	-	_	_	375,000.00
Municipal Alliance on Alcoholism and Drug Abuse 2021	-	7,755.00	-	_	_	7,755.00
Municipal Alliance on Alcoholism and Drug Abuse 2020	-	875.00	-	_	_	875.00
Municipal Alliance on Alcoholism and Drug Abuse 2019	6,051.37	-	-	_	_	6,051.37
Municipal Alliance on Alcoholism and Drug Abuse 2018	23,361.00	-	7,933.70	_	_	15,427.30
NJ Department of Environmental Protection:						-
It Pays to Plug In 2019	24,000.00	-	-	_	_	24,000.00
						-
PAGE TOTALS	554,986.86	1,761,580.11	1,680,611.84	-	-	635,955.13

### 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	554,986.86	1,761,580.11	1,680,611.84			635,955.13
County:						
Historic Preservation Grant 2019	480,000.00	-	480,000.00		-	_
Private:						
Global Fire Prevention Grant 2018	1,500.00	-	-	-	-	1,500.00
Library Match of State Library Grant 2021		1,200,000.00	-	-	-	1,200,000.00
<u> </u>						
						-
TOTALS	1,036,486.86	2,961,580.11	2,160,611.84	-	-	1,837,455.13

Grant	Balance	Transferred Budget App		Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87				Dec. 31, 2021
Small Cities CDBG Program:							-
Roadway Improvements 2018	54,975.45	-	-	-	-	-	54,975.45
Housing Rehabilitation 2018	120,000.00						120,000.00
Housing Rehabilitation Revolving Loan Funds 2020	177,750.00	-	-	-	-	-	177,750.00
Housing Rehabilitation Revolving Loan Funds 2019	19,496.75	-	-	-	-	-	19,496.75
Housing Rehabilitation Revolving Loan Funds 2018	29,950.00	-	-	-	-	-	29,950.00
Housing Rehabilitation Revolving Loan Funds 2017	19,466.00	-	-	-	-	-	19,466.00
Housing Rehabilitation Revolving Loan Funds 2016	43,728.00	-			-	-	43,728.00
Housing Rehabilitation Revolving Loan Funds 2015	49,500.00	-			-	-	49,500.00
Housing Rehabilitation Revolving Loan Funds 2014	40,019.57	-			-		40,019.57
Bulletproof Vest Program 2021	-	4,994.10	-	-	-	-	4,994.10
Assistance to Firefighters Grant 2021		75,051.71	-	19,173.16	-	_	55,878.55
Assistance to Firefighters Grant - Local Match 2021		3,752.59	-	_	-	_	3,752.59
Assistance to Firefighters Grant 2019	20,771.00	-	-	14,537.07	-	_	6,233.93
SAFER - Local Match 2021	-	260,000.00	-	230,975.04	-	_	29,024.96
SAFER 2019	150,419.00	-	-	5,468.00	-	_	144,951.00
SAFER - Local Match 2019	43,627.00	-	-	-	-	_	43,627.00
FEMA - COVID-19		-	27,866.00	27,866.00	-	_	-
FEMA - COVID-19 - Local Match		1,393.30	-	1,393.30	-	-	-
PAGE TOTALS	769,702.77	345,191.70	27,866.00	299,412.57			843,347.90

Sheet 11

Grant	Balance	Transferred Budget Apr	d from 2021 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87	Exponded			Dec. 31, 2021
PREVIOUS PAGE TOTALS	769,702.77	345,191.70	27,866.00	299,412.57		_	843,347.90
Clean Communities Program 2021		25,302.19			-	-	25,302.19
Recycling Tonnage Grant 2021		16,236.11			-	-	16,236.11
Recycling Tonnage Grant 2020	15,691.74	-			-	-	15,691.74
Recycling Tonnage Grant 2019	17,145.20	-			-	-	17,145.20
Recycling Tonnage Grant 2018	18,439.50				-		18,439.50
Recycling Tonnage Grant 2017	14,994.25				-		14,994.25
Recycling Tonnage Grant 2016	4,856.90	_		2,863.64	_	_	1,993.26
Alcohol Education and Rehabilitation Grant 2018	801.52	_			_	_	801.52
Hepatitis B Grant 2006	686.00	-	_	_	_	_	686.00
Hepatitis B Grant 2005	1,132.00	-	_	-	_	_	1,132.00
Hepatitis B Grant 2004	272.21	-	_	-	_	_	272.21
Body Armor Replacement Fund 2020	3,437.71	-	_	-	_	_	3,437.71
Pedestrian Safety Grant 2021	_	15,000.00	_	15,000.00	_	_	-
Pedestrian Safety Grant 2019	212.50	-	_	212.50			-
Distracted Drivers 2021	_	7,500.00	_	7,500.00	_	_	-
Drive Sober or Get Pulled Over 2021	_	_	6,000.00	3,900.00	_	_	2,100.00
Drunk Driving Enforcement Fund Grant 2020	9,921.77	_	_	-	_	_	9,921.77
Drunk Driving Enforcement Fund Grant 2018	4,535.09	-	_	_	_	_	4,535.09
PAGE TOTALS	861,829.16	409,230.00	33,866.00	328,888.71	-	-	976,036.45

Sheet 11.1

Grant	Balance	Transferred Budget Apr		Expended	Other	Cancelled	Balance
Giant	Jan. 1, 2021	Budget	Appropriation By 40A:4-87	Expended	Other	Cancelled	Dec. 31, 2021
PREVIOUS PAGE TOTALS	861,829.16	409,230.00	33,866.00	328,888.71	-	-	976,036.45
Click it or Ticket 2019	2,640.00	-		-	-	-	2,640.00
State Library Grant 2021		1,200,000.00		250,635.00	-	-	949,365.00
NJ Department of Transportation:							-
Williams Street 2019	30,500.98	-	-	0.70	-	-	30,500.28
Essex Street 2021			375,000.00	-	-		375,000.00
Municipal Alliance on Alcoholism and Drug Abuse:							-
State Portion 2021	-	_	7,755.00	2,663.25	_		5,091.75
Local Portion 2021	-	1,938.75	-	790.81	_		1,147.94
Municipal Alliance on Alcoholism and Drug Abuse:							-
State Portion 2020	-	875.00	-	13.87	-	-	861.13
Local Portion 2020	-	218.75	-	-	-	-	218.75
Municipal Alliance on Alcoholism and Drug Abuse:							-
State Portion 2019	17,570.58	-	-	(56.71)	-	-	17,627.29
Local Portion 2019	4,642.65	-	-	100.00	-	-	4,542.65
Municipal Alliance on Alcoholism and Drug Abuse:							-
State Portion 2018	4,051.36	-	-	-	-	_	4,051.36
Local Portion 2018	1,012.85	-	-	-	-	_	1,012.85
PAGE TOTALS	922,247.58	1,612,262.50	416,621.00	583,035.63	-	_	2,368,095.45

Grant	Balance	Transferrec Budget App		Expended	pended Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87				Dec. 31, 2021
PREVIOUS PAGE TOTALS	922,247.58	1,612,262.50	416,621.00	583,035.63	-		2,368,095.45
NJ Department of Environmental Protection:							
It Pays to Plug In 2019	24,000.00	-		-	-		24,000.00
Private:							-
Global Fire Prevention Grant 2018		-		-	-		-
Library Match of State Library Grant 2021		-	1,200,000.00	250,635.00	-		949,365.00
2							
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	946,247.58	1,612,262.50	1,616,621.00	833,670.63	-		3,341,460.45

Sheet 11 Totals

Grant	Balance	Transferred from 2021 Budget Appropriations		Received	Other	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87			Dec. 31, 2021
PREVIOUS PAGE TOTALS	-	-		-	-	-
						-
Small Cities CDBG Program:						
Housing Rehabilitation Revolving Loan Funds	54,514.00					54,514.00
American Rescue Plan				927,625.00		927,625.00
						-
Clean Communities Grant				26,934.50		26,934.50
Clean Communities Grant Body Armor Replacement	25,302.19		25,302.19			_
				25,189.78		25,189.78
Emergency Management Grant				10,000.00		10,000.00
						-
						-
						-
						-
						_
						_
						-
TOTALS	79,816.19	-	25,302.19	989,749.28	_	1,044,263.28

# \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	****	<b>xxxxxxxx</b>
School Tax Payable #	****	1,229,738.42
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	****	
Levy School Year July 1, 2021 - June 30, 2022	<b>XXXXXXXXXXX</b>	
Levy Calendar Year 2021	xxxxxxxxxx	15,969,331.00
Paid	15,946,080.19	<b>xxxxxxxx</b>
Balance - December 31, 2021	****	<b>xxxxxxxx</b>
School Tax Payable #	1,252,989.23	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	17,199,069.42	17,199,069.42

ol debt service, emergency authorizations-schools, transfer to ng rype 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	*****	xxxxxxxxx
School Tax Payable #	*****	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	****	
Levy Calendar Year 2021	*****	
Paid		xxxxxxxxx
Balance - December 31, 2021	*****	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)	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)		****
# Must include unpaid requisitions.	-	-

# COUNTY TAXES PAYABLE

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

# SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	xxxxxxxxxx	<b>xxxxxxxx</b>
Fire -	****	<b>XXXXXXXXXX</b>
Sewer -	XXXXXXXXXXX	xxxxxxxxx
Water -	xxxxxxxxxx	xxxxxxxxx
Garbage -	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	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 Surplus Anticipated with Prior Written Consent of Director of Local Government Services	841,126.32	841,126.32	-
Miscellaneous Revenue Anticipated:		xxxxxxxx	 
Adopted Budget	15,650,859.23	15,031,110.14	(619,749.09)
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,619,953.05	1,619,953.05	
	_		
Total Miscellaneous Revenue Anticipated	17,270,812.28	16,651,063.19	(619,749.09)
Receipts from Delinquent Taxes	575,000.00	885,577.64	310,577.64
Amount to be Raised by Taxation:	 	<b>XXXXXXXX</b>	
(a) Local Tax for Municipal Purposes	17,649,091.56	xxxxxxxx	<b>XXXXXXXX</b>
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	470,833.23	xxxxxxxx	<b>XXXXXXXX</b>
Total Amount to be Raised by Taxation	18,119,924.79	18,547,491.74	427,566.95
	36,806,863.39	36,925,258.89	118,395.50

# ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	37,474,387.98
Amount to be Raised by Taxation	<b>XXXXXXXXX</b>	xxxxxxxx
Local District School Tax	15,969,331.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	3,729,830.71	xxxxxxxx
Due County for Added and Omitted Taxes	7,197.40	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxx	779,462.87
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	18,547,491.74	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	<b>XXXXXXXXX</b>	
*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 defi	<sub>cit</sub> 38,253,850.85	38,253,850.85

in the above allocation would apply to "Non-Budget Revenue" only.

#### 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
Aunicipal Alliance on Alechelian and Drug Abuse	7,755.00	7 755 00	
Aunicipal Alliance on Alcoholism and Drug Abuse	7,755.00	7,755.00	-
Aunicipal Alliance on Alcoholism and Drug Abuse -	4 000 75	1 000 75	-
Local Match	1,938.75	1,938.75	-
Drive Sober or Get Pulled Over	6,000.00	6,000.00	-
Assistance to Firefighters Grant Program	27,866.00	27,866.00	-
Assistance to Firefighters Grant Program -	-		-
Local Match	1,393.30	1,393.30	-
New Jersey Department of Transportation	375,000.00	375,000.00	-
Dover Free Public Library Private Funds	1,200,000.00	1,200,000.00	-
	-		-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	_
		_	_
		_	-
			_
			_
	-		
	-	-	-
		-	-
	╢─────╢─	-	-
	┨─────┨─	-	-
		-	-
		-	-

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.

### **STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021**

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

#### FOOTNOTES - RE: OVEREXPENDITURES

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

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

### SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

#### (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# **RESULTS OF 2021 OPERATIONS**

#### CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	****	_
Delinquent Tax Collections	<b>XXXXXXXX</b>	310,577.64
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	427,566.95
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxx	8,646.79
Miscellaneous Revenue Not Anticipated	xxxxxxxx	385,298.79
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	_
Payments in Lieu of Taxes on Real Property	*****	
Sale of Municipal Assets	XXXXXXXX	
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXX	1,715,832.60
Prior Years Interfunds Returned in 2021		11,984.59
Reserve for Receivables		279,805.73
Prior Year Accounts Payable Cancelled		3,306.20
		3,300.20
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	619,749.09	<b>XXXXXXXXX</b>
Delinquent Tax Collections		****
		xxxxxxxx
Required Collection on Current Taxes		<b>XXXXXXXXX</b>
Interfund Advances Originating in 2021		<b>XXXXXXXXX</b>
Local Match of Budget Amendments	3,192.85	
Special Emergency Note Principal Paid	1,000,000.00	
Refund of Prior Year Taxes	20,605.20	
Refund of Prior Year Revenues	55,700.00	
	-	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	1,443,772.15	xxxxxxxx
	3,143,019.29	3,143,019.29

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Insurance Dividend	298,586.39
FEMA Grants	28,496.83
Insurance Recoveries	21,681.52
Shared Radio Communications Fees	17,639.90
Clerk Fees	5,382.21
Leaf Bags	1,844.00
Senior Citizens' and Veterans' Deducation Administration Fee	867.58
Joint Insurance Fund Incentive	250.00
Miscelleneous	10,550.36
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	385,298.79

# SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	2,248,619.98
2.	<b>XXXXXXXX</b>	
3. Excess Resulting from 2021 Operations	<b>XXXXXXXX</b>	1,443,772.15
4. Amount Appropriated in the 2021 Budget - Cash	841,126.32	xxxxxxxx
<ol> <li>Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>	_	xxxxxxxx
6.		XXXXXXXXX
7. Balance - December 31, 2021	2,851,265.81	XXXXXXXXX
	3,692,392.13	3,692,392.13

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

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

# 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. 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) #			\$	37,831,207.10
	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.			\$	72,584.12
5b.	Subtotal 2021 Levy\$ 37,903,791.22Reductions Due to Tax Appeals**\$ 1,962.43Total 2021 Tax Levy			\$	37,901,828.79
6.	Transferred to Tax Title Liens			\$	28,014.57
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	1,687.08
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2020	\$	256,877.15	_	
	In 2021*	\$	36,846,456.75		
	Homestead Benefit Credit	\$	327,425.32	_	
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$_	43,628.76	-	
	Total To Line 14	\$_	37,474,387.98	=	
11.	Total Credits			\$	37,504,089.63
12.	Amount Outstanding December 31, 2021			\$	397,739.16
13.	Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is <b>98.87%</b>				
Note	: If municipality conducted Accelerated Tax Sale or Tax Levy S	ale d	check herear	nd co	omplete sheet 22a
	Calculation of Current Taxes Realized in Cash:				-
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	37,474,387.98	-	
	To Current Taxes Realized in Cash (Sheet 17)	\$_	37,474,387.98	-	
Note A:	In showing the above percentage the following should be noted: Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage	e to			

be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

# Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

\* Include overpayments applied as part of 2021 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget

### ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

#### To Calculate Underlying Tax Collection Rate for 2021

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

#### (1) Utilizing Accelerated Tax Sale

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

#### (2) Utilizing Tax Levy Sale

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

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

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

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

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

	Debit	Credit	
Balance - January 1, 2021	xxxxxxxxx	-	
Taxes Pending Appeals		<b>xxxxxxxx</b>	<b>XXXXXXXX</b>
Interest Earned on Taxes Pending Appeals		<b>XXXXXXXXXX</b>	xxxxxxxx
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		<b>xxxxxxxx</b>	
Cash Paid to Appellants (Including 5% Interest from Dat	e of Payment)		xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interes	t)		<b>XXXXXXXX</b>
Balance - December 31, 2021		-	XXXXXXXXX
Taxes Pending Appeals*	xxxxxxxx	xxxxxxxx	
Interest Earned on Taxes Pending Appeals		<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
*Includes State Tax Court and County Board of Taxation	ı	-	

Appeals Not Adjusted by December 31, 2021

Signature of Tax Collector

License #

Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021	1,323,752.29	xxxxxxxx	
A. Taxes	885,169.20	ххххххххх	xxxxxxxx
B. Tax Title Liens	438,583.09	xxxxxxxx	<b>XXXXXXXX</b>
2. Canceled:		xxxxxxxx	<b>XXXXXXXX</b>
A. Taxes		xxxxxxxx	
B. Tax Title Liens		<b>XXXXXXXXX</b>	
3. Transferred to Foreclosed Tax Title Liens:		ххххххххх	xxxxxxxx
A. Taxes		ххххххххх	
B. Tax Title Liens		ххххххххх	
4. Added Taxes		6,911.91	xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and	ххххххххх		
A. Taxes - Transfers to Tax Title Liens	xxxxxxxx	(1)	
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx
7. Balance Before Cash Payments		ххххххххх	1,330,664.20
8. Totals		1,330,664.20	1,330,664.20
9. Balance Brought Down		1,330,664.20	xxxxxxxx
10. Collected:		ххххххххх	885,577.64
A. Taxes	885,577.64	ххххххххх	xxxxxxxx
B. Tax Title Liens		ххххххххх	xxxxxxxx
11. Interest and Costs - 2021 Tax Sale			xxxxxxxx
12. 2021 Taxes Transferred to Liens	28,014.57	<b>XXXXXXXX</b>	
13. 2021 Taxes	397,739.16	xxxxxxxx	
14. Balance - December 31, 2021		****	870,840.29
A. Taxes	404,242.63	****	xxxxxxxx
B. Tax Title Liens	466,597.66	****	xxxxxxxx
15. Totals		1,756,417.93	1,756,417.93

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

17. Item No.14 multiplied by percentage shown above is **579,544.21** and represents the maximum amount that may be anticipated in 2022.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2021	204,400.00	xxxxxxxx
2. Foreclosed or Deeded in 2021	хххххххх	<b>XXXXXXXX</b>
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	хххххххх	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	хххххххх	xxxxxxxx
9. Cash *	хххххххх	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2021	xxxxxxxx	204,400.00
	204,400.00	204,400.00

#### CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2021		<b>xxxxxxx</b>
16. 2021 Sales from Foreclosed Property		xxxxxxxx
17. Collected*	xxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2021	xxxxxxxx	-
	-	

#### MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2021		хххххххх
21. 2021 Sales from Foreclosed Property		<b>XXXXXXXX</b>
22. Collected*	<b>xxxxxxx</b>	
23.	<b>xxxxxxx</b>	
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) \_\_\_\_\_

# 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.)

Caused By		Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>		Amount Resulting from 2021		Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization -							
Municipal*	\$	\$		_\$		_\$_	-
Emergency Authorization -							
Schools	\$	\$		\$		\$	-
Overexpenditure of Appropriations	\$	\$		\$		\$	-
Expenditures without Appropriations	\$	\$		\$	-	\$	-
	\$	\$		\$		\$	-
	\$	\$		\$		\$	
	\$	\$		\$		\$	
	\$	\$		\$		\$	
	\$	\$		\$		\$	-
TOTAL DEFERRED CHARGES	_\$	\$	_	\$	_	_\$_	

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

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

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

						REDUC	CED IN	
Date	Purpose		Amount	Not Less Than	Balance	20		Balance
			Authorized	1/5 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
11/10/2020	COVID		2,109,341.86	421,868.37	2,109,341.86		1,000,000.00	1,109,341.86
12/1/2020	Severance		600,000.00	120,000.00	600,000.00	120,000.00		480,000.00
								-
								-
								-
								_
								_
								-
								-
								_
								-
								-
								-
								-
		Totals	2,709,341.86	541,868.37	2,709,341.86	120,000.00	1,000,000.00	1,589,341.86

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

					REDUC	CED IN	
Date	Purpose	Amount	Not Less Than	Balance	20		Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled	Dec. 31, 2021
			Authonzed		Budget	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 CENERAL CAPITAL BONDS

GENERAL CAPITAL BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	5,775,000.00	
Issued	xxxxxxxx		
Paid	960,000.00	<u> </u>	
Outstanding - December 31, 2021	4,815,000.00	<b>XXXXXXXX</b>	
	5,775,000.00	5,775,000.00	
2022 Bond Maturities - General Capital Bonds		0	\$ 960,000.00
2022 Interest on Bonds*		\$ 134,480.28	
ASSESSMENT SER	RIAL BONDS		
Outstanding - January 1, 2021	xxxxxxxx		
Issued	<b>xxxxxxx</b>		
Paid		<u>xxxxxxxxx</u>	
Outstanding - December 31, 2021		xxxxxxxxx	
2022 Bond Maturities - Assessment Bonds		<u></u>	\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 134,480.28

#### LIST OF BONDS ISSUED DURING 2021

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

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

LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	<b>XXXXXXXX</b>	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$-
LOAN	[	1	
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		<b>XXXXXXXX</b>	
Outstanding - December 31, 2021	-	****	
	-	-	
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	-	xxxxxxxxx	
			-
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SI Outstanding - January 1, 2021	ERIAL BONDS		_
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021		****	
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Serv	ice" (*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

		Dec. 31, 2021	Requirement
1.	Emergency Notes	\$	\$
2.	Special Emergency Notes	\$ 1,589,341.86	\$ 119,200.64
3.	Tax Anticipation Notes	\$	\$
4.	Interest on Unpaid State & County Taxes	\$	\$
5.		\$	\$
6.		\$	\$

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

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

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

T	itle or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	<b>2022 Budget</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
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	2022 Budget Requirements		
	Dec. 31, 2021	For Principal	For Interest/Fees	
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
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 not merely designate by a code number.	Balance - January 1, 2021		2021 Other	Other	Other Expended	Authorizations	Balance - December 31, 2021		
	Funded	Unfunded	Authorizations		'	Canceled	Funded	Unfunded	
Ord. No. 15-14: Various General Improvements and									
Equipment Purchases	203,207.67				18,795.55		184,412.12		
Ord. No. 13-15: Various General Improvements and									
Equipment Purchases	55,454.12				(2.70)		55,456.82		
Ord. No. 11-16: Various General Improvements		5,050.73			(46,534.12)			51,584.85	
Ord. No. 17-16: Improvement of Meridia Transit Plaza		977,680.75			91.00			977,589.75	
Ord. No. 9-17: Various Improvements		14,637.82			13,230.57			1,407.25	
Ord. No. 10-17: Various Improvements		784,500.00						784,500.00	
Ord. N1-18 / 1-18 Acquisition, Renovation and									
Improvement of the Berkeley College									
Building and Property		8,978,680.46			1,042,551.12	7,000,000.00		936,129.34	
Page Total	258,661.79	10,760,549.76	-	-	1,028,131.42	7,000,000.00	239,868.94	2,751,211.19	

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

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

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	
PREVIOUS PAGE TOTALS	258,661.79	10,760,549.76		-	1,028,131.42	7,000,000.00	239,868.94	2,751,211.19	
Ord. No. 4-18: Various Improvements		953,503.98			657,337.99			296,165.99	
Ord. No. 5-19: Various Improvements		469,370.40			445,056.65			24,313.75	
Ord. No. 15-19: Various Improvements to Public									
Facilities		408,709.50						408,709.50	
Ord. No. 14-21: Various Improvements			3,487,565.12		305,635.26			3,181,929.86	
PAGE TOTALS	258,661.79	12,592,133.64	3,487,565.12	-	2,436,161.32	7,000,000.00	239,868.94	6,662,330.29	

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	50,000.00
Received from 2021 Budget Appropriation*	xxxxxxxx	120,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		<b>XXXXXXXX</b>
		xxxxxxxx
		<b>XXXXXXXX</b>
Appropriated to Finance Improvement Authorizations	165,987.86	<b>XXXXXXXX</b>
		xxxxxxxx
Balance - December 31, 2021	4,012.14	xxxxxxxx
	170,000.00	170,000.00

\*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	792.20
Received from 2021 Budget Appropriation*	xxxxxxxx	
Received from 2021 Emergency Appropriation*	хххххххх	
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	792.20	****
	792.20	792.20

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord. No. 14-21: Various Improvements	3,487,565.12	3,321,577.00	165,988.12	
Total	3,487,565.12	3,321,577.00	165,988.12	

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

# **GENERAL CAPITAL FUND**

#### STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	322,930.63
Premium on Sale of Bonds	<b>xxxxxxx</b>	
Funded Improvement Authorizations Canceled	<b>XXXXXXXX</b>	-
Appropriated to Finance Improvement Authorizations	898.04	<b>XXXXXXXX</b>
Appropriated to 2021 Budget Revenue	200,000.00	<b>xxxxxxx</b>
Balance - December 31, 2021	122,032.59	xxxxxxxx
	322,930.63	322,930.63

#### **MUNICIPALITIES ONLY**

# **IMPORTANT !!**

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

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

A.								
	1.	Total Tax Levy for Year 2021 was				\$37,	903,7	91.22
	2.	Amount of Item 1 Collected in 2021 (*)	)		\$	37,474,387.98	_	
	3.	Seventy (70) percent of Item 1				\$26,	532,6	53.85
	(*) In	cluding prepayments and overpayments	s a	pplied.				
В.								
	1.	Did any maturities of bonded obligation	15 (	or notes fail due durir	ig the	year 2021?		
		Answer YES or NO NO						
	2.	Have payments been made for all bon December 31, 2021?	deo	d obligations or notes	due	on or before		
		Answer YES or NO YES		If answer is "NO" g	ive de	tails		
		NOTE: If answer to Item B1 is YES, t	the	n Item B2 must be a	answe	ered		
		s the appropriation required to be include or notes exceed 25% of the total appro ? 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 \$		-	\$	
							Ψ	
E.		<u>Unpaid</u>		<u>2020</u>		<u>2021</u>		<u>Total</u>
	1.	State Taxes	\$		\$		\$	-
	2.	County Taxes	\$		\$	7,197.40	\$	7,197.40
	3.	Amounts due Special Districts						
			\$		\$	-	\$	-
	4.	Amount due School Districts for School	ы т	ax				
			\$		\$	1,252,989.23	\$	1,252,989.23

# **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.

Sheet 40

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

AS AT DECEMBER 31, 2021

**Operating and Capital Sections** 

(Separately Stated)

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

Title of Account	Debit	Credit	_
			-
Cash	2,837,917.24		-
Investments			-
Due from -			
Due from -			-
Receivables Offset with Reserves:			_
Consumer Accounts Receivable	477,351.52		-
Liens Receivable	-		-
Inventory	94,074.09		
			_
Deferred Charges (Sheet 48)			_
Expenditure without Appropriation	50,000.00		1
			_
Cash Liabilities:			_
Appropriation Reserves		195,179.40	_
Encumbrances Payable		132,422.27	
Accrued Interest on Bonds and Notes		52,656.25	_
Due to -			
Accounts Payable		45,799.01	
Water Rents Overpayments		4,076.08	
Third Party Lien		213.49	-
Subtotal - Cash Liabilities		430,346.50	"C"
Reserve for Consumer Accounts and Lien Receivable		571,425.61	-
Fund Balance		2,457,570.74	-
Total (Do not crowd, odd additio	3,459,342.85	3,459,342.85	•

# POST CLOSING TRIAL BALANCE - WATER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2021

**Operating and Capital Sections** 

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	4,754,545.28	XXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	4,754,545.28
CASH	2,136,255.44	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	8,466,085.95	
AUTHORIZED AND UNCOMPLETED	18,978,214.16	
PAGE TOTALS (Do not crowd - add addi	34,335,100.83	4,754,545.28

# POST CLOSING TRIAL BALANCE - WATER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2021

**Operating and Capital Sections** 

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	34,335,100.83	4,754,545.28
BONDS PAYABLE		4,182,000.0
LOANS PAYABLE		378,831.5
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		5,960,000.0
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		66,070.5
UNFUNDED		4,825,168.5
CONTRACTS PAYABLE		
ENCUMBRANCES		1,531,715.8
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		11,401,149.2
RESERVE FOR DEFERRED AMORTIZATION		767,774.0
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		413,773.4
CAPITAL FUND BALANCE		54,072.2
		., <b>.</b> .
TOTALS	34,335,100.83	34,335,100.8

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

	Audit							
Title of Liability to which Cash	Balance		REC	EIPTS				Balance
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2021
Assessment Serial Bond Issues:	<b>XXXXXXXX</b>	xxxxxxxx	<b>XXXXXXXX</b>	xxxxxxxx	<b>XXXXXXXXX</b>	<b>xxxxxxx</b>	<b>XXXXXXXXX</b>	<b>XXXXXXXX</b>
								-
								-
								-
								_
								_
Assessment Bond Anticipation Note Issues:	<b>XXXXXXXXX</b>	xxxxxxxx	<b>xxxxxxx</b>	<b>xxxxxxxx</b>	<b>xxxxxxxx</b>	<b>xxxxxxx</b>	<b>XXXXXXXXX</b>	xxxxxxxx
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"*	****	<b>XXXXXXXX</b>	<b>XXXXXXXXX</b>	xxxxxxxx	****	<b>xxxxxxx</b>	<b>XXXXXXXXX</b>	xxxxxxxx
								-
								-
								_
								-
	-	-	-	-	-	-	-	_

\*Show as red figure

# SCHEDULE OF WATER UTILITY BUDGET - 2021

#### BUDGET REVENUES

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

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

#### STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and

"Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

# STATEMENT OF 2021 OPERATION

### WATER UTILITY

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

Section 2 should be lilled out in every

#### **SECTION 1:**

Revenue Realized:	<b>XXXXXXXX</b>	
Budget Revenue (Not Including "Deficit (General Budget)")	5,041,375.40	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021		
	_	
	_	
Total Revenue Realized		5,041,375.40
Expenditures:	XXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	<b>XXXXXXXX</b>	
Paid or Charged	3,841,230.06	
Reserved	195,179.40	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	4,036,409.46	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,036,409.46
Excess		1,004,965.94
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2021 Operation		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	1,004,965.94	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		

#### **SECTION 2:**

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

2020 Appropriation Reserves Canceled in 2021	379,686.78	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		379,686.78

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

### **RESULTS OF 2021 OPERATIONS - WATER UTILITY**

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

# **OPERATING SURPLUS - WATER UTILITY**

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

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

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

\*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 De	ecember 31, 2020		\$	371,589.79
Increased	<i></i>			
Increased	Rents Levied		\$	4,601,684.31
Decreased	by:			
Decleased	Sy.			
	Collections	\$ 4,493,053.56	_	
	Overpayments applied	\$ 2,869.02	_	
	Transfer to Liens	\$	_	
	Other	\$	_	
			\$	4,495,922.58
Balance De	ecember 31, 2021		\$	477,351.52
			·	· -

# SCHEDULE OF WATER UTILITY LIENS

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

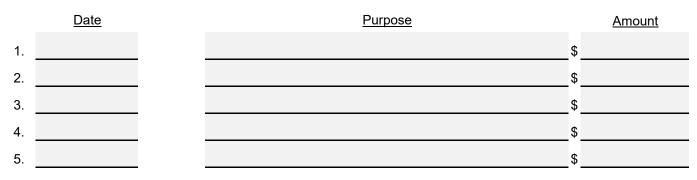
### DEFERRED CHARGES - MANDATORY CHARGES ONLY -WATER UTILITY FUND

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

1.	Caused By Emergency Authorization -		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>
	Municipal*	\$_		\$	\$	\$_	
2.	Expenditure without Appropriation	\$	50,000.00	\$ -	\$ -	\$	50,000.00
3.		\$		\$	\$	\$	
4.		\$		\$	\$	\$	-
5.		\$		\$	\$	\$	-
	Deficit in Operations	\$		\$	\$	\$	
	Total Operating	\$	50,000.00	\$ -	\$ -	\$	50,000.00
6.		\$		\$	\$	\$	
7.		\$		\$	\$	\$	
	Total Capital	\$	-	\$ -	\$ -	\$_	-

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

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



#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

#### UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCE By 2021 Budget	Balance Dec. 31, 2021	
							-
							-
							-
							-
							-
							_
							_
							_
							_
							_
							_
							_
							_
	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

Sheet 48a

#### SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2022 DEBT SERVICE FOR BONDS WATER LITH ITY ASSESSMENT PONDS

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	<b>XXXXXXXX</b>		
Issued	xxxxxxxxx		
Paid		<b>XXXXXXXX</b>	
Outstanding - December 31, 2021	-	<b>XXXXXXXX</b>	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
WATER UTILITY CA			
Outstanding - January 1, 2021	xxxxxxxx	4,727,000.00	
Issued	xxxxxxxx		
Paid	545,000.00	xxxxxxxx	
Outstanding - December 31, 2021	4,182,000.00	xxxxxxxx	
	4,727,000.00	4,727,000.00	
2022 Bond Maturities - Capital Bonds			\$ 545,000.00
2022 Interest on Bonds		\$ 95,400.00	

#### **INTEREST ON BONDS - WATER UTILITY BUDGET**

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

#### LIST OF BONDS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	<b>xxxxxxx</b>	422,988.58	
Issued	xxxxxxxxx		
Paid	44,157.04	xxxxxxxx	
Outstanding - December 31, 2021	378,831.54	xxxxxxxx	
	422,988.58	422,988.58	
2022 Loan Maturities			\$ 44,207.04
2022 Interest on Loans			
WATER UTILIT	TY LOAN		
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	<b>XXXXXXXX</b>	
	-	-	
2022 Loan Maturities		0	\$
2022 Interest on Loans		\$	

#### INTEREST ON LOANS - WATER UTILITY BUDGET

2022 Interest on Loans (*Items)	\$ 4,179.82	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	
Subtotal	\$ 4,179.82	
Add: Interest to be Accrued as of 12/31/2022	\$	
Required Appropriation 2022		\$ 4,179.82

#### LIST OF LOANS ISSUED DURING 2021

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

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
1.	Ord. 08-17: Various Improvements	2,900,000.00	5/31/2018	2,800,000.00	5/26/2022	1.25%	50,000.00	35,000.00	5/26/2022
2.	Ord. 21-21: Various Improvements	3,160,000.00	12/30/2021	3,160,000.00	12/30/2022	0.75%		23,700.00	12/30/2022
3.									
4.									
5.									
6.									
<b>2</b> 7.									
8.									
9.									
TOT	AL	6,060,000.00		5,960,000.00			50,000.00	58,700.00	

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

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

of 20% of the original amount issued annually.

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

All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if

it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted.

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

column.

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
				Dec. 31, 2021					
1.									
2.									
3.									
4.									
5.									
6.									
<b>?</b> 7.									
8.									
<b>3</b> 9.									
тот	TAL	6,060,000.00		5,960,000.00			50,000.00	58,700.00	

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

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

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

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

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

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

### DEBT SERVICE SCHEDULE FOR WATER UTILITY 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 For Principal For Interest		Interest Computed to (Insert Date)
			Dec. 31, 2021					
	-		_			-	-	

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 Prinicpal For Interest/Fees		
Total	-	-	-	

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022		Expended	Balance - Decer Other		mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Ord. No. 11-13: Various Improvements	59,947.85						59,947.85	
Ord. No. 14-15: Various Improvements	0.02						0.02	
Ord. No. 12-16: Various Improvements	51,332.84				45,210.16		6,122.68	
Ord. No. 18-17: Various Improvements		5,349.23						5,349.23
Ord. No. 05-18: Various Improvements		927,549.22			(81,146.97)			1,008,696.19
Ord. No. 06-19: Various Improvements		1,968,134.65			1,317,011.48			651,123.17
Ord. No. 23-21: Various Improvements			3,160,000.00					3,160,000.00
PAGE TOTALS		2,901,033.10	3,160,000.00	-	1,281,074.67	-	66,070.55	4,825,168.59

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

# WATER UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	
Received from 2021 Budget Appropriation*	xxxxxxxxx	
Received from 2021 Emergency Appropriation*	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		<b>xxxxxxx</b>
		<b>xxxxxxx</b>
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.

# WATER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2021 or Prior Years
Ord. No. 23-21: Various				
Improvements	3,160,000.00	3,160,000.00		
	3,160,000.00	3,160,000.00		

# WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	54,072.27
Premium on Sale of Bonds	<b>XXXXXXXX</b>	
Funded Improvement Authorizations Canceled	<b>XXXXXXXX</b>	
Miscellaneous		
Appropriated to Finance Improvement Authorization		<b>XXXXXXXX</b>
Appropriation to 2021 Budget Reserve		<b>XXXXXXXX</b>
Balance - December 31, 2021	54,072.27	<b>XXXXXXXX</b>
	54,072.27	54,072.27

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

AS AT DECEMBER 31, 2021

**Operating and Capital Sections** 

(Separately Stated)

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

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

## POST CLOSING TRIAL BALANCE - PARKING 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		<b>XXXXXXXX</b>
Bonds and Notes Authorized but Not Issued	xxxxxxxx	
CASH	362,309.35	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	610,815.40	
AUTHORIZED AND UNCOMPLETED	1,327,229.00	
PAGE TOTALS	2,300,353.75	

# POST CLOSING TRIAL BALANCE - PARKING 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	2,300,353.75	_
BONDS PAYABLE		693,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		339,163.26
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		124,229.00
RESERVE FOR DEFERRED AMORTIZATION		1,120,815.40
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		17,668.23
CAPITAL FUND BALANCE		5,480.86
TOTALS (Do not crowd - add addit	2,300,353.75	2,300,356.75

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	Assessments	REC Operating	EIPTS	0		Disbursements	Balance Dec. 31, 2021
	200.01,2020	and Liens	Budget					
Assessment Serial Bond Issues:	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"*	xxxxxxxxx	<b>XXXXXXXXX</b>	<b>xxxxxxx</b>	xxxxxxxx	xxxxxxxx	хххххххх	<b>XXXXXXXXX</b>	xxxxxxxx
								-
								-
								-
								-
	-	_	-	_	-	-	_	-

\*Show as red figure

# SCHEDULE OF PARKING UTILITY BUDGET - 2021

### **BUDGET REVENUES**

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

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

### STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and

"Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

## **STATEMENT OF 2021 OPERATION**

## **PARKING UTILITY**

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

### **SECTION 1:**

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

#### **SECTION 2:**

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

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

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

### **RESULTS OF 2021 OPERATIONS - PARKING UTILITY**

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

# **OPERATING SURPLUS - PARKING UTILITY**

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

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

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

\*In the case of a "Deficit in Operating Surplus Cash",

"other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF PARKING UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2020		\$	
Increased	b. <i>r</i> .			
Increased	Rents Levied		\$	85,830.24
Decreased	by:			
Decieuseu	- 5y.			
	Collections	\$ 85,830.24	_	
	Overpayments applied	\$	_	
	Transfer to Liens	\$	_	
	Other	\$	_	
			\$	85,830.24
Balance De	ecember 31, 2021		\$	-

## SCHEDULE OF PARKING UTILITY LIENS

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

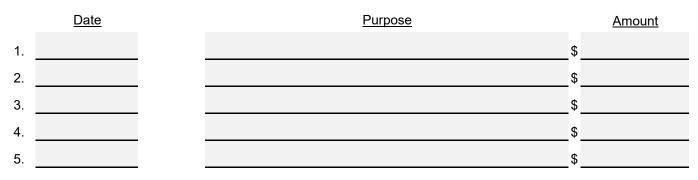
### DEFERRED CHARGES - MANDATORY CHARGES ONLY -PARKING UTILITY FUND

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

	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*	\$	\$	_\$		\$	
2.	Overexpenditure	\$	\$	_\$	25,000.00	\$	25,000.00
3.		\$	\$	_\$		\$	-
4.		\$	\$	\$		\$	
5.		\$	\$	_\$		\$_	-
	Deficit in Operations	\$	\$	\$	29,479.85	\$	29,479.85
	Total Operating	\$	_\$	_\$_	54,479.85	\$	54,479.85
6.		\$	\$	_\$		\$	-
7.		\$	\$	\$		\$	-
	Total Capital	\$	_\$	_\$_	-	\$	-

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

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



#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

### UTILITY SPECIAL EMERGENCY

Date	Purpose		Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCE By 2021 Budget	D IN 2021 Canceled By Resolution	Balance Dec. 31, 2021
11/10/2020	COVID		166,672.14	33,334.43	166,672.14	-	-	166,672.14
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
		Totals	166,672.14	33,334.43	166,672.14	-	_	166,672.14

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

Sheet 48a

#### SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2022 DEBT SERVICE FOR BONDS DADVING UTH ITY ASSESSMENT DONDS

PARKING UTILITY ASSESSMENT BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	<b>XXXXXXXX</b>		
Issued	xxxxxxxxx		
Paid		*****	
Outstanding - December 31, 2021	_	<b>XXXXXXXX</b>	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
PARKING UTILITY C	APITAL BONDS		
Outstanding - January 1, 2021	xxxxxxxxx	773,000.00	
Issued	xxxxxxxx		
Paid	80,000.00	xxxxxxxxx	
Outstanding - December 31, 2021	693,000.00	xxxxxxxx	
	773,000.00	773,000.00	
2022 Bond Maturities - Capital Bonds			\$ 80,000.00
2022 Interest on Bonds		\$ 18,797.50	

#### **INTEREST ON BONDS - PARKING UTILITY BUDGET**

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

#### LIST OF BONDS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	<b>XXXXXXXXX</b>		-
			-
Paid		XXXXXXXXX	
Outstanding - December 31, 2021		xxxxxxxx	
0000 h	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
PARKING UTILI	TY LOAN		
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	<b>XXXXXXXXX</b>		
Paid		xxxxxxxx	
Outstanding - December 31, 2021		 	
	_	-	]
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

#### INTEREST ON LOANS - PARKING UTILITY BUDGET

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

#### LIST OF BONDS ISSUED DURING 2021

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

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
1								-	
2								-	
3									
4									
5									
6									
<u>8</u> 7									
8									
<b>ה</b> 9									
то	TAL	-		_			-	-	

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.

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
1.									
2									
3									
4									
5									
6									
<u>7</u>									
8									
<b>5</b> 9									
TO	TAL	-		-			-	-	

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

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

of 20% of the original amount issued annually.

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

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

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

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

## DEBT SERVICE SCHEDULE FOR PARKING UTILITY ASSESSMENT NOTES

Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	20 For Principal	For Interest	Interest Computed to (Insert Date)
		Dec. 31, 2021				**	
	Amount	Amount Issued     Date of Issue*       Issue     Issue       Issue     Issue <t< td=""><td>Amount Issued     Date of Issue*     of Note Outstanding Dec. 31, 2021       Image: Constraint of the state of the st</td><td>Amount Issued     Date of Issue*     of Note Outstanding Dec. 31, 2021     of Maturity       Image: Constraint of the state of the sta</td><td>Amount IssuedDate of Issue*of Note Outstanding Dec. 31, 2021of Maturityof InterestImage: Constraint of StateImage: Const</td><td>Amount Issued     Date of Issue*     of Note Outstanding Dec. 31, 2021     of Maturity     of Interest     For Principal       Image: Stress of the stress o</td><td>Amount IssuedDate of Issue*of Note Outstanding Dec. 31, 2021of Maturityof Interestof InterestImage: Constraint of the state of</td></t<>	Amount Issued     Date of Issue*     of Note Outstanding Dec. 31, 2021       Image: Constraint of the state of the st	Amount Issued     Date of Issue*     of Note Outstanding Dec. 31, 2021     of Maturity       Image: Constraint of the state of the sta	Amount IssuedDate of Issue*of Note Outstanding Dec. 31, 2021of Maturityof InterestImage: Constraint of StateImage: Const	Amount Issued     Date of Issue*     of Note Outstanding Dec. 31, 2021     of Maturity     of Interest     For Principal       Image: Stress of the stress o	Amount IssuedDate of Issue*of Note Outstanding Dec. 31, 2021of Maturityof Interestof InterestImage: Constraint of the state of

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	2022 Budget Requirements			
	Dec. 31, 2021	For Prinicpal	For Interest/Fees		
Total	-	-	-		

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS PARKING (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022	Expended	Other	Balance - Dece	ember 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Funded	Unfunded
Ord. No. 17-06: 33-06 Various Improvements	315.44					315.44	
Ord. No. 37-08: Various Improvements							
Ord. No. 04-11: Various Improvements							
Ord. No. 17-14: Various Improvements	338,597.37			 521.00		338,076.37	
Ord. No. 15-15: New Vehicle	771.45					771.45	
Total 70000-	339,684.26		_	 521.00		339,163.26	

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	17,668.23
Received from 2022 Budget Appropriation	<b>XXXXXXXX</b>	
	<b>XXXXXXXXX</b>	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)		
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	17,668.23	xxxxxxxx
	17,668.23	17,668.23

# PARKING 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		xxxxxxxxx
		xxxxxxxxx
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.

# PARKING UTILITY CAPITAL FUND

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

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

# PARKING UTILITY FUND STATEMENT OF CAPITAL SURPLUS

#### 2022

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	5,480.86
Premium on Sale of Bonds	****	
Funded Improvement Authorizations Canceled	****	
Miscellaneous		
Appropriated to Finance Improvement Authorization		<b>XXXXXXXX</b>
Appropriation to 2022 Budget Reserve		xxxxxxxx
Balance - December 31, 2021	5,480.86	<b>xxxxxxx</b>
	5,480.86	5,480.86