

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 21,936  
 NET VALUATION TAXABLE 2021 1,534,440,811  
 MUNICODE 1814

**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.**

                     **BOROUGH**                      of                      **NORTH PLAINFIELD**                     , County of                      **SOMERSET**                     

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature                     pdeblasio@npmail.org                      
 Title                     Chief Finance Officer                    

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I,                     Patrick J. DeBlasio, CFO                    , am the Chief Financial Officer, License #                     675                    , of the                     BOROUGH                     of                     NORTH PLAINFIELD                    , County of                     SOMERSET                     and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature                     pdeblasio@npmail.org                      
 Title                     Chief Finance Officer                      
 Address                     263 Somerset Street                      
 Phone Number                     908-769-2908                      
 Fax Number                     908-769-1697                    

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

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

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

NO ENTRY

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

**Municipality:** BOROUGH OF NORTH PLAINFIELD

**Chief Financial Officer:** Patrick J. DeBlasio

**Signature:** pdeblasio@npmail.org

**Certificate #:** 675

**Date:** 2/1/2022

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

**Municipality:** BOROUGH OF NORTH PLAINFIELD

**Chief Financial Officer:** \_\_\_\_\_

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

**Certificate #:** \_\_\_\_\_

**Date:** \_\_\_\_\_

22-6002161

Fed I.D. #

BOROUGH OF NORTH PLAINFIELD

Municipality

SOMERSET

County

Report of Federal and State Financial Assistance  
Expenditures of Awards

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ _____	\$ 1,454,754.02	\$ _____

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

Single Audit

Program Specific Audit

Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

pdeblasio@npmail.org  
Signature of Chief Financial Officer

2/5/2022  
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the BOROUGH of NORTH PLAINFIELD, County of SOMERSET during the year 2021 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

---

---

**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,519,882,385.00

bflaherty@npsmail.org  
SIGNATURE OF TAX ASSESSOR

BOROUGH OF NORTH PLAINFIELD  
MUNICIPALITY

SOMERSET  
COUNTY





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

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND (CONT'D)**  
**AS AT DECEMBER 31, 2021**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	9,483,910.50	4,779,900.11
SUBTOTAL	9,483,910.50	4,779,900.11 "C"
RESERVE FOR RECEIVABLES	-	1,577,978.22
DEFERRED SCHOOL TAX	-	-
DEFERRED SCHOOL TAX PAYABLE	-	-
FUND BALANCE	-	3,126,032.17
TOTALS	9,483,910.50	9,483,910.50

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





**POST CLOSING TRIAL BALANCE  
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	1,314,608.07	
GRANTS RECEIVABLE	65,075.68	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		15,300.00
APPROPRIATED RESERVES		186,724.96
UNAPPROPRIATED RESERVES		1,177,658.79
TOTALS	1,379,683.75	1,379,683.75

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	30,959.38	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		30,959.38
<b>FUND TOTALS</b>	<b>30,959.38</b>	<b>30,959.38</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	135,522.39	
DUE TO -		
RESERVE FOR:		
FUND BALANCE		135,522.39
<b>FUND TOTALS</b>	<b>135,522.39</b>	<b>135,522.39</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>

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

Title of Account	Debit	Credit
<b>CDBG TRUST FUND</b>		
CASH	-	
DUE TO -		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>ARTS AND CULTURAL TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>OTHER TRUST FUNDS</b>		
CASH	3,120,557.09	
Reserve for Encumbrances		46,696.38
Reserve for Unemployment Compensation		145,364.85
Reserve for Affordable Housing-Small Cities		92,846.04
Reserve for Developer Escrow-Professional Fees		192,785.80
Reserve for Special Events		7,378.23
Reserve for Tax Sale Premiums & Redemptions		1,616,816.98
Reserve for Gift-Library/Vermuele		1,195.63
Reserve for Uniform Fire Safety		4.15
Reserve for Accumulated Absences		210,857.87
<b>OTHER TRUST FUNDS PAGE TOTAL</b>	<b>3,120,557.09</b>	<b>2,313,945.93</b>

(Do not crowd - add additional sheets)



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

Title of Account	Debit	Credit
Previous Totals	3,120,557.09	3,120,557.09
OTHER TRUST FUNDS (continued)		
TOTALS	3,120,557.09	3,120,557.09

(Do not crowd - add additional sheets)

## 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 Dec. 31, 2021
Unemployment Compensation	128,043.87	21,790.98	4,470.00	145,364.85
Employee Benefits Trust				-
Affordable Housing-Small Cities	87,881.78	4,964.26		92,846.04
Perfomance Bonds & Escrow	160,664.26	87,775.72	55,654.18	192,785.80
Special Events Deposits	9,403.94	15,954.81	17,980.52	7,378.23
Premiums/Tax Sale Redem't'n	1,379,638.98	1,807,478.00	1,570,300.00	1,616,816.98
Uniform Fire Safety	4.15			4.15
Accumulated Absences	290,754.77		79,896.90	210,857.87
POAA	17,798.43	2,122.00	1,703.64	18,216.79
Public Defender	14,444.12	8,663.98	17,000.00	6,108.10
Forfeited Funds-County	93,079.13	4,445.98	17,600.00	79,925.11
Forfeited Funds-Federal	3,276.26	1.69		3,277.95
3rd Party UCC	14,324.99			14,324.99
Recreation Activities	92,152.93	137,800.65	83,457.49	146,496.09
Uniform Fire Code Penalties	7,189.23	2,600.00		9,789.23
Community Development				-
Police-Recovered Funds	39,937.00	1,126.08		41,063.08
Gift-Library/Vermuele	1,195.63			1,195.63
Snow/Storm Trust	137,096.04	356,637.81	394,012.73	99,721.12
Off Duty Police	120,602.61			120,602.61
Fire Penalty	20,601.00			20,601.00
POAA Court Fees	4,105.60	4,500.00	2,420.26	6,185.34
COAH-Non-Residential	247,531.00		7,231.25	240,299.75
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>PAGE TOTAL</b>	\$ 2,869,725.72	\$ 2,455,861.96	\$ 2,251,726.97	\$ 3,073,860.71

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	134,696.57			825.82				135,522.39
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	134,696.57	-	-	825.82	-	-	-	135,522.39

\*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	2,771,400.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	2,771,400.00
CASH	2,792,913.14	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	1,835,131.52	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	17,552,000.00	
UNFUNDED	2,771,400.00	
DUE TO -		
PAGE TOTALS	27,722,844.66	2,771,400.00

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	27,722,844.66	2,771,400.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		17,552,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		3,252,867.46
UNFUNDED		2,234,165.80
ENCUMBRANCES PAYABLE		1,288,158.62
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		71,966.44
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		552,286.34
	27,722,844.66	27,722,844.66

(Do not crowd - add additional sheets)



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

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

<b>CURRENT FUND</b>	
Unity Bank	9,208,637.26
URSB	1,097,390.27
Current Fund Totals=\$10,306,027.53	
<b>GRANT FUND</b>	
Unity Bank	1,242,082.26
Valley-DDEF	32,504.57
Grant Fund-Totals=\$1,274,586.83	
<b>TRUST ANIMAL CONTROL</b>	
Unity Bank	34,097.96
<b>TRUST ASSESSMENT FUND</b>	
Unity Bank	135,522.39
<b>TRUST OTHER</b>	
Public Defender	6,108.10
Recreation	164,767.36
Police Forfeited Funds-County	79,925.11
Police Forfeited Funds-Federal	3,277.94
Special Events	7,378.23
Redemption	1,642,016.98
State Unemployment Fund	145,364.85
Escrow Trust	192,785.80
Escrow Trust	
Trust Regular	743,194.24
Trust Small Cities	92,846.04
Trust-PD Recovered Funds	41,063.08
Trust-Court Fees	6,185.34
Total Trust Other=\$3,124,913.07	
<b>Capital Fund</b>	
	2,875,462.82
<b>PAGE TOTAL</b>	
	17,750,610.60

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
						-
Assistance to Firefighters Grant	13,861.59		440.74			13,420.85
Body Armor Replacement		2,608.96	2,608.96			-
Body Worn Camera-159		40,760.00	40,760.00			-
Clean Communities Program		32,825.50	32,825.50			-
Drunk Driving Enforcement	608.54		608.54			-
						-
Fireman Share Grant	7,506.42					7,506.42
						-
Highway Safety Pedestrian Grant						-
Historic Preservation	23,100.00					23,100.00
						-
Municipal Alliance Grant-159	14,492.85	7,342.38	6,786.82			15,048.41
NJDEP Historic Preservation						-
Recycling Tonnage Grant		11,836.02	11,836.02			-
Safe & Secure Grant	17,400.00	48,600.00	60,000.00			6,000.00
Somerset County Youth Services-159		5,000.00	5,000.00			-
Somerset County Historic Vermeule						-
						-
<b>PAGE TOTALS</b>	<b>76,969.40</b>	<b>148,972.86</b>	<b>160,866.58</b>	-	-	<b>65,075.68</b>

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
Alcohol Education and Rehabilitation Fund	8,128.50						8,128.50
Assistance to Firefighters Grant-159	13,861.59						13,861.59
Body Armor Replacement	3,306.43	2,608.96		5,915.39			(0.00)
Body Worn Cameras	200.00		40,760.00				40,960.00
Clean Communities Program	5,366.45	32,825.50		17,101.88			21,090.07
Drunk Driving Enforcement	6,340.64						6,340.64
Fireman Share Grant	30,881.44						30,881.44
							-
Highway Safety Pedestrian Grant							-
Historic Preservation-159	23,590.00						23,590.00
Municipal Alliance Grant	8,998.46		7,342.38	2,749.10			13,591.74
Municipal Court Adjudication Act	15,254.09			465.00			14,789.09
NJDEP Historic Preservation							-
							-
Recycling Tonnage Grant	19,927.71	11,836.02		24,927.71			6,836.02
Safe & Secure Grant		475,453.00		475,453.00			-
Somerset County Youth Services	2,035.11		5,000.00	1,691.54			5,343.57
Somerset County Historic Vermeule	1,359.00			46.70			1,312.30
							-
<b>PAGE TOTALS</b>	<b>139,249.42</b>	<b>522,723.48</b>	<b>53,102.38</b>	<b>528,350.32</b>	<b>-</b>	<b>-</b>	<b>186,724.96</b>

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	139,249.42	522,723.48	53,102.38	528,350.32	-	-	186,724.96
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>TOTALS</b>	139,249.42	522,723.48	53,102.38	528,350.32	-	-	186,724.96

Sheet 11  
Totals



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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
American Rescue Plan				1,114,144.43		1,114,144.43
Body Armor Grant	2,608.96	2,608.96		3,446.37		3,446.37
Clean Communties Grant	32,825.50	32,825.50		34,938.69		34,938.69
Drunk Driving Enforcement Grant				3,715.87		3,715.87
Recycling Tonnage Grant	11,836.02	11,836.02		21,413.43		21,413.43
Somerset County Vermuele						-
Youth Services Commision						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	<b>47,270.48</b>	<b>47,270.48</b>	<b>-</b>	<b>1,177,658.79</b>	<b>-</b>	<b>1,177,658.79</b>

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	0.04
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	32,593,078.00
Paid	32,591,253.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,825.04	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	32,593,078.04	32,593,078.04

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	5,987,580.02
County Library	XXXXXXXXXX	873,774.91
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	566,358.87
Due County for Added and Omitted Taxes	XXXXXXXXXX	7,545.78
Paid	7,435,259.58	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	7,435,259.58	7,435,259.58

## SPECIAL DISTRICT TAXES

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

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

# STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	2,000,000.00	2,000,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	4,370,483.48	4,500,762.08	130,278.60
Added by N.J.S.A. 40A:4-87 (List on 17a)	53,102.38	53,102.38	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>4,423,585.86</b>	<b>4,553,864.46</b>	<b>130,278.60</b>
Receipts from Delinquent Taxes	315,000.00	246,600.08	(68,399.92)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	21,790,639.79	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	21,790,639.79	22,268,173.40	477,533.61
	<b>28,529,225.65</b>	<b>29,068,637.94</b>	<b>539,412.29</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	60,646,510.98
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	32,593,078.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	7,427,713.80	xxxxxxxx
Due County for Added and Omitted Taxes	7,545.78	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,650,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	22,268,173.40	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	<b>62,296,510.98</b>	<b>62,296,510.98</b>



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		28,476,123.27
2021 Budget - Added by N.J.S.A. 40A:4-87		53,102.38
Appropriated for 2021 (Budget Statement Item 9)		28,529,225.65
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		800,000.00
Total General Appropriations (Budget Statement Item 9)		29,329,225.65
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		29,329,225.65
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	26,001,729.41	
Paid or Charged - Reserve for Uncollected Taxes	1,650,000.00	
Reserved	1,677,496.24	
Total Expenditures		29,329,225.65
Unexpended Balances Canceled (see footnote)		-

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2021 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	130,278.60
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	477,533.61
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	461,653.81
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	1,340,242.45
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Prior Year State Tax Appeal Paid	386,520.00	
Cancel Prior Year Accounts Payable		49,606.18
Prior Year Deductions Allowed		750.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	-	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	68,399.92	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021		XXXXXXXXXX
Prior Year Deductions Disallowed	3,732.63	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,001,412.10	XXXXXXXXXX
	2,460,064.65	2,460,064.65



## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Insurance Reimbursements-Non-Health	61,585.38
Gasoline Reimbursements	7,081.70
Various Other Refunds	29,738.24
PSE&G Reimbursement	5,400.00
Social Security/Payroll Tax Reimbursements	15,314.92
Special Charges Reimbursed	30,160.99
Tax Sale Premiums Cancelled	
Indirect Cost Reimbursement	174,846.00
Residential Fee Reimbursement	11,477.60
Reimbursements-Police Dept.	90,000.00
Reimbursements-Other	30,000.00
Building Inspection MRNA	750.00
County Election Reimbursement	3,065.60
Court Reimbursements	1,205.49
State Tax Administrative Fee	1,290.35
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>461,916.27</b>

## SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	3,124,357.61
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,001,412.10
4. Amount Appropriated in the 2021 Budget - Cash	2,000,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2021	3,125,769.71	xxxxxxxxxx
	5,125,769.71	5,125,769.71

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

Cash		7,105,932.28
Investments		
Sub Total		7,105,932.28
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,780,162.57
Cash Surplus		2,325,769.71
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	800,000.00	
Cash Deficit #		
Total Other Assets		800,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,125,769.71

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$ <u>61,811,431.59</u>	\$ _____
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.			\$ <u>62,791.16</u>
5a. Subtotal 2021 Levy	\$ <u>61,874,222.75</u>		
5b. Reductions Due to Tax Appeals**	\$ _____		
5c. Total 2021 Tax Levy			\$ <u><u>61,874,222.75</u></u>
6. Transferred to Tax Title Liens			\$ <u>7,014.48</u>
7. Transferred to Foreclosed Property			\$ _____
8. Remitted, Abated or Canceled			\$ <u>514,050.64</u>
9. Discount Allowed			\$ _____
10. Collected in Cash: In 2020	\$ <u>303,369.57</u>		
In 2021*	\$ <u>59,751,943.35</u>		
Homestead Benefit Credit	\$ <u>524,448.06</u>		
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ <u>66,750.00</u>		
Total To Line 14	\$ <u><u>60,646,510.98</u></u>		
11. Total Credits			\$ <u><u>61,167,576.10</u></u>
12. Amount Outstanding December 31, 2021			\$ <u>706,646.65</u>
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is <u>98.01%</u>			

**Note:** If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here  and complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>60,646,510.98</u>	
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ _____
To Current Taxes Realized in Cash (Sheet 17)			\$ <u><u>60,646,510.98</u></u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

\* Include overpayments applied as part of 2021 collections.

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

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2021

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22)		\$	60,646,510.98
LESS: Proceeds from Accelerated Tax Sale			
<b>Net Cash Collected</b>		\$	60,646,510.98
Line 5c (sheet 22) Total 2021 Tax Levy		\$	61,874,222.75
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is			98.02%

---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)		\$	60,646,510.98
LESS: Proceeds from Tax Levy Sale (excluding premium)			
<b>Net Cash Collected</b>		\$	60,646,510.98
Line 5c (sheet 22) Total 2021 Tax Levy		\$	61,874,222.75
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is			98.02%

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	2,948.71
2. Senior Citizens Deductions Per Tax Billings	14,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	52,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	750.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	3,732.63
9. Received in Cash from State	XXXXXXXXXX	64,517.37
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	3,698.71	XXXXXXXXXX
	71,198.71	71,198.71

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

Line 2	<u>14,250.00</u>
Line 3	<u>52,000.00</u>
Line 4	<u>500.00</u>
Sub - Total	<u>66,750.00</u>
Less: Line 7	<u>-</u>
To Item 10, Sheet 22	<u><u>66,750.00</u></u>

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

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

kintravartolo@npsmail.org  
Signature of Tax Collector

8399  
License #

2/1/2022  
Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		753,696.63	XXXXXXXXXX
A. Taxes	718,229.05	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	35,467.58	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	474,234.36
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		3,732.63	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 1,127.24
B. Tax Title Liens - Transfers from Taxes		(1) 1,127.24	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	283,194.90
8. Totals		758,556.50	758,556.50
9. Balance Brought Down		283,194.90	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	246,600.08
A. Taxes	246,600.08	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		222.27	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		7,014.48	XXXXXXXXXX
13. 2021 Taxes		706,646.65	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	750,478.22
A. Taxes	706,646.65	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	43,831.57	XXXXXXXXXX	XXXXXXXXXX
15. Totals		997,078.30	997,078.30

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is **87.07%**

17. Item No. 14 multiplied by percentage shown above is **653,441.39** 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	827,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	827,500.00
	827,500.00	827,500.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

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



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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <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	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL DEFERRED CHARGES</b>	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -**

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN		Balance Dec. 31, 2021
					2021		
					By 2021 Budget	Canceled By Resolution	
9/13/2021	Tropical Storm IDA	800,000.00	160,000.00	-			800,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		800,000.00	160,000.00	-	-	-	800,000.00

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

pdeblasio@npsmail.org  
Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN		Balance Dec. 31, 2021
					2021		
					By 2021 Budget	Canceled By Resolution	
							-
							-
	NONE						-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

Sheet 30

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

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

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	19,572,000.00	
Issued	xxxxxxxxxx		
Paid	2,020,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	17,552,000.00	xxxxxxxxxx	
	19,572,000.00	19,572,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,040,000.00
2022 Interest on Bonds*		\$ 408,449.55	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 408,449.55

**LIST OF BONDS ISSUED DURING 2021**

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$ _____	\$ _____
2. Special Emergency Notes	\$ _____	\$ _____
3. Tax Anticipation Notes	\$ _____	\$ _____
4. Interest on Unpaid State & County Taxes	\$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
NONE								
Page Totals	-		-			-	-	

Sheet 33

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

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

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

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

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

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2. NONE								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			-	-		-	-	

Sheet 34

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

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

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

(Do not crowd - add additional sheets)



## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2. NONE			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Ordinance #								
98-04 -Land-Recreational Purposes	151,154.36					151,154.36	-	
05-17 -Municipal Renovations	747.21				747.21		-	
06-12 -Mun Parking Lot-Lincoln Place	77,500.00					77,500.00	-	
07-09 -Acq Lincoln Place Property	150,000.00					150,000.00	-	
09-05 -Municipal Complex	65.01				65.01		-	
-Fire Dept Trailer/Fire Bay Door	6,109.00				6,109.00		-	
-COAH Housing Rehabilitation	407.50				407.50		-	
12-03 -Police Department Equipment	2.35				2.35		-	
-Fire Pumper/Ambulance	63.90				63.90		-	
-Road & Safety Improvements	18,615.39						18,615.39	
-Public Works-Various Equipment	14.19				14.19		-	
-Stormwater Improvements	559.50				559.50		-	
-COAH Housing Rehabilitation	296.25				296.25		-	
14-07 -Police Department Equipment	19.28				19.28		-	
-Building & Grounds	0.46				0.46		-	
-Road & Safety Improvements	40,321.72				5,093.60		35,228.12	
-Stormwater Maintenance	2,138.23				1,436.66		701.57	
Page Total	448,014.35	-	-	-	14,814.91	378,654.36	54,545.08	-

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	448,014.35	-	-	-	14,814.91	378,654.36	54,545.08	-
14-07 -COAH Rehab	24,075.00				14,036.25		10,038.75	
15-06-Fire Department Equipment	32.71				32.71		-	
-Building & Grounds	200.00				200.00		-	
-Stormwater Improvements	32,000.00						32,000.00	
16-10 -Police Equipment	519.80				519.80		-	
-Road & Safety Improvements	52,239.40				3,024.00		49,215.40	
-Audit Adj	0.30				0.30		-	
17-01 -Building & Grounds	19,598.93	-			19,598.93		-	
-Fire Department Equipment	2,513.68				2,513.68		-	
-Road & Safety Improvements	51,082.74				297.53		50,785.21	
-Public Works	96,116.04						96,116.04	
-Stormwater Improvements	16,129.06						16,129.06	
-COAH Rehab	23,829.04						23,829.04	
18-08 -Police Equipment	5,004.31				4,994.42		9.89	
-Fire Department Equipment		-					-	
-Building & Grounds	152,755.24				118,952.24		33,803.00	
-Road & Safety Improvements	394,617.63				109,293.50		285,324.13	
<b>PAGE TOTALS</b>	1,318,728.23	-	-	-	288,278.27	378,654.36	651,795.60	-

Sheet 35.1

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

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

Sheet 35.2

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,318,728.23	-	-	-	288,278.27	378,654.36	651,795.60	-
18-08-Public Works	22,256.63				(235.00)		22,491.63	
-Stormwater Improvements	63,101.04				3,240.70		59,860.34	
-COAH Rehab	53,100.00				900.00		52,200.00	
19-04 -Fire Department Equipment	83,513.26				74,269.25		9,244.01	
-Building & Grounds	139,758.27				(4,415.31)		144,173.58	
-Streets & Roads	194,177.85				9,163.35		185,014.50	
-Road & Safety Improvements	4,172.85				3,165.00		1,007.85	
-Stormwater Improvements	62,670.00				7,770.00		54,900.00	
-COAH Rehab	42,230.00				(2,371.25)		44,601.25	
-Demo-Hazardous Properties	3,591.25				(1,000.00)		4,591.25	
20-08 -Police Department	365,000.00				364,465.60		534.40	
-Technology	111,934.76				33,204.24		78,730.52	
-Fire Department Equipment	107,890.79				103,660.34		4,230.45	
-Building & Grounds	547,816.53				2,924.92		544,891.61	
-Road & Safety Improvements	1,236,086.45				356,113.92		879,972.53	
-Public Works	103,735.00				2,134.92		101,600.08	
-Stormwater Improvements	86,000.00				2,134.92		83,865.08	
<b>PAGE TOTALS</b>	<b>4,545,762.91</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,243,403.87</b>	<b>378,654.36</b>	<b>2,923,704.68</b>	<b>-</b>

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	4,545,762.91	-	-	-	1,243,403.87	378,654.36	2,923,704.68	-
20-08-Vermuele Improvements	35,000.00				2,134.90		32,865.10	
-Section 20 Expenses	296,297.68						296,297.68	
							-	
21-13 -Police Department			72,000.00		66,289.00			5,711.00
-Technology			10,000.00					10,000.00
-Fire Department			257,000.00		242,103.00			14,897.00
-Emergency Management			70,000.00		60,063.09			9,936.91
-Building & Grounds			487,000.00					487,000.00
-Road & Safety Improvements			836,000.00		108,379.11			727,620.89
-Roads-Brook/Jackson-NJDOT			850,000.00		850,000.00		-	
-Paving/Curbing Municipal Parking Lot			100,000.00					100,000.00
-Public Works			140,000.00					140,000.00
-Stormwater Maintenance			120,000.00					120,000.00
-Miscellaneous/Property Demolition			25,000.00					25,000.00
-Section 20 Expenses			594,000.00					594,000.00
<b>GRAND TOTALS</b>	4,877,060.59	-	3,561,000.00	-	2,572,372.97	378,654.36	3,252,867.46	2,234,165.80

Sheet 35 Totals

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	51,566.44
Received from 2021 Budget Appropriation*	XXXXXXXXXX	150,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	129,600.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	71,966.44	XXXXXXXXXX
	201,566.44	201,566.44

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord#21-13 Various Capital Improvements	3,561,000.00	2,771,400.00	129,600.00	660,000.00
Total	3,561,000.00	2,771,400.00	129,600.00	660,000.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	673,631.98
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Ord#98-04		151,154.36
Ord#06-12		77,500.00
Ord#07-09		150,000.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue	500,000.00	xxxxxxxxxx
Balance - December 31, 2021	552,286.34	xxxxxxxxxx
	1,052,286.34	1,052,286.34



**MUNICIPALITIES ONLY**

**IMPORTANT !!**

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

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

- A.
- |   |    |                      |
|---|----|----------------------|
| 1. Total Tax Levy for Year 2021 was       | \$ | <u>61,874,222.75</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>60,646,510.98</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>43,311,955.93</u> |

(\*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2021?  
 Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2021?  
 Answer YES or NO YES If answer is "NO" give details

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

- C. Does the appropriation required to be included in the Calendar Year 2022 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?  
 Answer YES or NO NO

- D.
- |  |         |    |  |
|--|---------|----|--|
| 1. Cash Deficit 2020                     |         | \$ | <u>                    </u>                                  |
| 2. 4% of 2020 Tax Levy for all purposes: | Levy -- | \$ | <u>                    </u> = \$ <u>                    </u> |
| 3. Cash Deficit 2021                     |         | \$ | <u>                    </u>                                  |
| 4. 4% of 2021 Tax Levy for all purposes: | Levy -- | \$ | <u>                    </u> = \$ <u>                    </u> |

E.	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2. County Taxes	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
3. Amounts due Special Districts	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$ <u>1,825.04</u>	\$ <u>1,825.04</u>

# UTILITIES ONLY

**Note:**

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

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

**POST CLOSING  
TRIAL BALANCE - SEWER UTILITY UTILITY FUND  
AS AT DECEMBER 31, 2021  
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	744,501.48	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	199,512.04	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		211,930.84
Encumbrances Payable		45.00
Accrued Interest on Bonds and Notes		28,759.97
Due to -		
Sewer Overpayments		7,679.05
Subtotal - Cash Liabilities		248,414.86 "C"
Reserve for Consumer Accounts and Lien Receivable		199,512.04
Fund Balance		496,086.62
<b>Total</b>	<b>944,013.52</b>	<b>944,013.52</b>

(Do not crowd - add additional sheets)



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

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	12,263,263.59	583,000.00
BONDS PAYABLE		4,883,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,643,091.35
UNFUNDED		647,350.00
CONTRACTS PAYABLE		
ENCUMBRANCES		166,895.97
DUE TO SEWER UTILITY OPERATING		
RESERVE FOR AMORTIZATION		3,264,641.50
RESERVE FOR DEFERRED AMORTIZATION		289,560.00
RESERVE FOR DEBT SERVICE		199,780.61
RESERVE FOR CDBG RECEIVABLE Ord#16-11/#19-05		150,219.39
RESERVE FOR CDBG RECEIVABLE Ord#20-09		174,173.00
DOWN PAYMENTS ON IMPROVEMENTS		100,000.04
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		161,551.73
<b>TOTALS</b>	<b>12,263,263.59</b>	<b>12,263,263.59</b>

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

**AS AT DECEMBER 31, 2021**

Title of Account	Debit	Credit
CASH		
NONE		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
NONE								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

\*Show as red figure

# SCHEDULE OF SEWER UTILITY UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	400,000.00	400,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
			-
Sewer User Fees	2,210,000.00	2,464,502.96	254,502.96
Interest on Sewer Fees	20,000.00	26,102.65	6,102.65
Interest on Investments	3,804.47	3,461.32	(343.15)
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,633,804.47	2,894,066.93	260,262.46
Deficit (General Budget) **			-
	2,633,804.47	2,894,066.93	260,262.46

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		2,633,804.47
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>2,633,804.47</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>2,633,804.47</b>
Deduct Expenditures:		
Paid or Charged	2,415,232.68	
Reserved	211,930.84	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>2,627,163.52</b>
Unexpended Balance Canceled (See Footnote)		6,640.95

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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



# STATEMENT OF 2021 OPERATION

## SEWER UTILITY UTILITY

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

Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,894,066.93	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	85,294.86	
Total Revenue Realized		2,979,361.79
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	2,415,232.68	
Reserved	211,930.84	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,627,163.52	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,627,163.52
Excess		352,198.27
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	352,198.27	
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 Sewer Utility Utility for 2020

2020 Appropriation Reserves Canceled in 2021	85,294.86	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		85,294.86

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

## RESULTS OF 2021 OPERATIONS - SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	260,262.46
Unexpended Balances of Appropriations	XXXXXXXXXX	6,640.95
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	85,294.86
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	352,198.27	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	352,198.27	352,198.27

## OPERATING SURPLUS - SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	543,888.35
Excess in Results of 2021 Operations	XXXXXXXXXX	352,198.27
Amount Appropriated in the 2021 Budget - Cash	400,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	496,086.62	XXXXXXXXXX
	896,086.62	896,086.62

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

Cash		744,501.48
Investments		
Interfund Accounts Receivable		
Subtotal		744,501.48
Deduct Cash Liabilities Marked with "C" on Trial Balance		248,414.86
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		496,086.62
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		496,086.62

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

**SCHEDULE OF SEWER UTILITY UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2020		\$	<u>259,186.14</u>
Increased by:			
Rents Levied		\$	<u>2,404,828.86</u>
Decreased by:			
Collections	\$	<u>2,464,502.96</u>	
Overpayments applied	\$	<u>                    </u>	
Transfer to Liens	\$	<u>                    </u>	
Other	\$	<u>                    </u>	
		\$	<u>2,464,502.96</u>
Balance December 31, 2021		\$	<u><u>199,512.04</u></u>

---

---

**SCHEDULE OF SEWER UTILITY UTILITY LIENS**

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

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

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <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. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

## UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
							-
	NONE						-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

Sheet 48a

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

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>SEWER UTILITY UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX	5,108,000.00	
Issued	XXXXXXXXXX		
Paid	225,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	4,883,000.00	XXXXXXXXXX	
	5,108,000.00	5,108,000.00	
2022 Bond Maturities - Capital Bonds			\$ 230,000.00
2022 Interest on Bonds		\$ 90,607.95	

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

2022 Interest on Bonds (*Items)	\$	90,607.95	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	28,759.97	
Subtotal	\$	61,847.98	
Add: Interest to be Accrued as of 12/31/2022	\$	26,568.55	
Required Appropriation 2022			\$ 88,416.53

**LIST OF BONDS ISSUED DURING 2021**

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

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

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2. NONE								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)



## DEBT SERVICE SCHEDULE FOR SEWER UTILITY UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest **	
NONE								

Sheet 51

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

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

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

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

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY UTILITY**

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Prinicipal	For Interest/Fees
NONE			
Total	-	-	-

Sheet 51a

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
96-22 Farragut Place Sanitary Sewer	5,241.72				5,241.72		-	-
99-13 Purchase of Sewer Truck	73.28				73.28		-	
00-12 Sewer System Improvements							-	
06-14 Sanitary Repair Program		1.00			1.00		-	
07-08 Sanitary Repair Program							-	
09-06 Pipe Replacement		0.31			0.31		-	
13-06 Sanitary Repair Program	0.34				0.34		-	
14-08 Sanitary Repair Program	12,953.61				12,953.61		-	
15-05 Sanitary Repair Program							-	
16-11 Various Sewer Improvements	56,336.01				56,336.01		-	
18-09 Various Sewer Improvements	5,290.00				5,290.00		-	
19-05 Various Sewer Improvements	938,314.65				253,835.69		684,478.96	
20-09 Various Sewer Improvements	1,186,779.00				228,166.61		958,612.39	
21-14 Sanitary Sewer-Rockview			648,000.00		650.00			647,350.00
<b>PAGE TOTALS</b>	2,204,988.61	1.31	648,000.00	-	562,548.57	-	1,643,091.35	647,350.00

Sheet 52

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

# SEWER UTILITY UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# SEWER UTILITY UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	100,000.04
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	100,000.04	XXXXXXXXXX
	100,000.04	100,000.04

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

# SEWER UTILITY 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
Sanitary Sewer-Rockview	648,000.00	583,000.00	65,000.00	
(Down Payment-CDBG Grant)				
	648,000.00	583,000.00	65,000.00	-

## SEWER UTILITY UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	161,551.73
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Miscellaneous		
Appropriated to Finance Improvement Authorization		XXXXXXXXXX
Appropriation to 2021 Budget Reserve		XXXXXXXXXX
Balance - December 31, 2021	161,551.73	XXXXXXXXXX
	161,551.73	161,551.73