

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 13,641  
 NET VALUATION TAXABLE 2021 1,549,432,832  
 MUNICODE 0808

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

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

                     TOWNSHIP of                      HARRISON, County of                      GLOUCESTER

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                      ybullock@harrisontwp.us  
 Title                      Certified 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,                      **Yvonne Bullock**, am the Chief Financial Officer, License #                      **N-0670**, of the                      **TOWNSHIP** of                      **HARRISON**, County of                      **GLOUCESTER** 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                      ybullock@harrisontwp.us  
 Title                      Certified Municipal Finance Officer  
 Address                      114 Bridgeton Pike, 08062, Mullica Hill, NJ, US  
 Phone Number                      856-478-4111  
 Fax Number                      856-478-2498

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

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

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

Michael J. Welding  
(Registered Municipal Accountant)

Bowman & Company LLP  
(Firm Name)

6 N. Broad Street  
(Address)

Woodbury, New Jersey 08096  
(Address)

(856) 782-2892  
(Phone Number)

(856) 782-2892  
(Fax Number)

Certified by me

this 4th day March, 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.

<b>Municipality:</b>	TOWNSHIP OF HARRISON
<b>Chief Financial Officer:</b>	Yvonne Bullock
<b>Signature:</b>	ybullock@harristownwp.us
<b>Certificate #:</b>	N-0670
<b>Date:</b>	3/4/2022

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

<b>Municipality:</b>	TOWNSHIP OF HARRISON
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

21-6000704

Fed I.D. #

TOWNSHIP OF HARRISON

Municipality

GLOUCESTER

County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>191,131.85</u>	\$ <u>234,984.81</u>	\$ <u>                    </u>

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

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

ybullock@harrisontwp.us  
Signature of Chief Financial Officer

3/4/2022  
Date

# IMPORTANT !

## READ INSTRUCTIONS

### INSTRUCTIONS

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

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of HARRISON County of GLOUCESTER 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

TOWNSHIP OF HARRISON  
MUNICIPALITY

GLOUCESTER  
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 Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled*

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	6,836,878.25	-
APPROPRIATION RESERVES		593,983.05
ENCUMBRANCES PAYABLE		14,702.81
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		101,014.26
PREPAID TAXES		556,036.54
DUE TO STATE:		
MARRIAGE LICENCE		1,762.00
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		334,799.50
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		648,009.68
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		30,019.00
SPECIAL DISTRICT TAX PAYABLE		6,154.17
RESERVE FOR TAX APPEAL		-
MUNICIPAL OPEN SPACE LOCAL TAXES PAYABLE		2,343.86
SPECIAL EMERGENCY NOTE PAYABLE		230,000.00
DUE TO FEDERAL AND STATE GRANT FUND		5,875.00
DUE TO TRUST OTHER FUNDS		2,895.56
DUE TO GENERAL CAPITAL FUND		104,232.81
RESERVE FOR:		
PREPARATION OF MASTER PLAN		87,189.69
PAGE TOTAL	6,836,878.25	2,719,017.93

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	6,836,878.25	2,719,017.93
SUBTOTAL	6,836,878.25	2,719,017.93 "C"
RESERVE FOR RECEIVABLES		1,205,106.26
DEFERRED SCHOOL TAX	12,146,656.36	
DEFERRED SCHOOL TAX PAYABLE		12,146,656.36
FUND BALANCE		2,912,754.06
TOTALS	18,983,534.61	18,983,534.61





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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	798,065.38	
GRANTS RECEIVABLE	175,749.79	
DUE FROM/TO CURRENT FUND	5,875.00	
ENCUMBRANCES PAYABLE		3,083.99
APPROPRIATED RESERVES		475,046.80
UNAPPROPRIATED RESERVES		501,559.38
TOTALS	979,690.17	979,690.17

(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	33,835.17	
DUE TO CURRENT FUND		11,905.57
DUE TO STATE OF NJ		1,506.60
RESERVE FOR ANIMAL CONTROL TRUST FUND		20,423.00
FUND TOTALS	33,835.17	33,835.17
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	2,035,341.03	
DUE FROM CURRENT FUND	2,343.86	
RESERVE FOR FUTURE USE		2,037,684.89
FUND TOTALS	2,037,684.89	2,037,684.89
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
<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	3,753,485.51	
DUE FROM CURRENT FUND	2,895.56	
<b>OTHER TRUST FUNDS PAGE TOTAL</b>	<b>3,756,381.07</b>	<b>-</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	3,756,381.07	-
OTHER TRUST FUNDS (continued)		
CASH BOND		916,886.80
COMPENSATION TREE PLANTING DONATIONS		27,148.80
ACCUMULATED ABSENCES		5,557.19
DEVELOPERS ESCROW FUN		307,646.32
ECONOMIC DEVELOPMENT AND IMPROVEMENT		83,755.95
DISPOSAL OF FORFIETED PROPERTY		7,723.27
DEVELOPERS FEES - COAH		75,877.04
HOUSING SAVINGS TRUST		877,406.44
AFFORDABLE HOUSING		6,885.68
MILL VALLEY ESCROW		17,144.59
K9		26,545.88
OUTSIDE EMPLOYMENT OF OFF-DUTY MUNICIPAL POLICE OFFICER		21,443.23
PARADE		11,434.91
PAYROLL		7,874.30
PARKING OFFENSES ADJUDICATION ACT		50.81
TAX TITLE LIEN PREMIUM		540,600.00
TAX TITLE LIEN REDEMPTION		1,391.67
MUNICIPAL PUBLIC DEFENDER		72.01
BOARD OF RECREATION COMMISSION		109,702.33
RECREATION TRUST		528,712.60
ADULT COMMUNITY CENTER		63,484.58
RECREATION TRUST - SENIOR		11,415.10
STORM RECOVERY		7,762.15
UNEMPLOYMENT COMPENSATION		95,630.19
WALNUT GLEN ESCROW		4,229.23
TOTALS	3,756,381.07	3,756,381.07

(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	3,756,381.07	3,756,381.07
OTHER TRUST FUNDS (continued)		
<b>TOTALS</b>	<b>3,756,381.07</b>	<b>3,756,381.07</b>

(Do not crowd - add additional sheets)

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
Cash Bond	916,011.78	875.02		916,886.80
Compensation Tree Planting				-
Donations	27,122.89	25.91		27,148.80
Accumulated Absences	22,536.20	20.99	17,000.00	5,557.19
Developer's Escrow Fund	305,450.21	412,812.77	410,616.66	307,646.32
Economic Development and				-
Improvement	83,676.01	79.94		83,755.95
Disposal of Forfieted Property	7,715.88	7.39		7,723.27
Developers Fees - COAH	75,804.63	72.41		75,877.04
Housing Savings Trust	908,165.21	37,407.69	68,166.46	877,406.44
Affordable Housing	6,882.56	3.12		6,885.68
Mill Valley Escrow	17,857.10		712.51	17,144.59
K9		28,307.53	1,761.65	26,545.88
Outside Employment of Off-Duty				-
Municipal Police Officer	24,889.58	154,152.25	157,598.60	21,443.23
Parade	11,423.98	10.93		11,434.91
Payroll	8,108.50	5,262,281.33	5,262,515.53	7,874.30
Parking Offenses Adjudication Act	48.78	2.03		50.81
Tax Title Lien Premium	257,900.00	393,200.00	110,500.00	540,600.00
Tax Title Lien Redemption	12,548.34	205,758.67	216,915.34	1,391.67
Municipal Public Defender	1,649.66	2,622.35	4,200.00	72.01
Board of Recreation Commission	96,040.36	164,330.02	150,668.05	109,702.33
Recreation Trust	528,208.03	504.57		528,712.60
Adult Community Center	63,423.96	60.62		63,484.58
Recreation Trust - Senior	11,147.01	4,869.89	4,601.80	11,415.10
Storm Recovery	43,433.73	18,474.22	54,145.80	7,762.15
Unemployment Compensation	83,982.44	12,617.84	970.09	95,630.19
Walnut Glen Escrow	4,225.20	4.03		4,229.23
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<b>PAGE TOTAL</b>	\$ 3,518,252.04	\$ 6,698,501.52	\$ 6,460,372.49	\$ 3,756,381.07

## SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
PREVIOUS PAGE TOTAL	3,518,252.04	6,698,501.52	6,460,372.49	3,756,381.07
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<b>PAGE TOTAL</b>	<b>\$ 3,518,252.04</b>	<b>\$ 6,698,501.52</b>	<b>\$ 6,460,372.49</b>	<b>\$ 3,756,381.07</b>



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Sheet 7

\*Show as red figure





## CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	141,635.27	5,437,581.04	179,066.58	5,400,149.73
Grant Fund		802,918.65	4,853.27	798,065.38
Trust - Animal Control		33,835.17		33,835.17
Trust - Assessment				-
Trust - Municipal Open Space		2,035,341.03		2,035,341.03
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	72.00	3,825,507.93	72,094.42	3,753,485.51
Trust - Arts and Culture				-
General Capital		4,322,901.91	4,147.00	4,318,754.91
				-
<u>UTILITIES:</u>				
Sewer Operating	3,957.24	73,436.43		77,393.67
Sewer Capital		2,006,095.45	5,772.26	2,000,323.19
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<b>Total</b>	<b>145,664.51</b>	<b>18,537,617.61</b>	<b>265,933.53</b>	<b>18,417,348.59</b>

\* Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

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

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

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

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

Signature: mwelding@bowman.cpa

Title: registered municipal accountant

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

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

Fulton:	
Current	59,219.28
Open Space	312,618.72
Cash Bond	6,304.39
Developers Trust	648.85
Payrol	14,585.89
Compensatory Plantings	27,148.80
Recreation Commission	18,095.44
Recreation Trust - Adult Community	63,484.58
Storm Recovery	16,283.73
Outside Employment	628.50
TTL Premium	542,515.23
Walnut Glen	4,229.23
Senior Recreation	2,669.01
General Capital	268.00
Sewer Operating	838,662.97
BB&T:	
Current	4,623,362.91
Tax Collector	754,560.68
Federal and State Grants - Checking	803,356.82
Dog Trust	33,835.17
Open Space - Farmland Preservation	1,722,722.31
Housing Trust	881,829.94
Compensated Absences	5,557.19
Cash Bond	916,886.80
Developers Trust	309,959.97
Economic Development & Improvement	83,755.95
Forfieted Funds	7,723.27
K9	26,596.66
Mill Valley Escrow	17,874.81
Payroll	26,840.77
POAA	50.81
Outside Employment	21,536.26
Recreation Trust	528,712.60
TTL Redemption	6,343.87
Parade	11,434.91
PAGE TOTAL	12,690,304.32

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





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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	151,833.02	755,463.08	731,546.31	-	-	175,749.79
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PAGE TOTALS	151,833.02	755,463.08	731,546.31	-	-	175,749.79



**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	151,833.02	755,463.08	731,546.31	-	-	175,749.79
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TOTALS	151,833.02	755,463.08	731,546.31	-	-	175,749.79

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
Federal Grants:							-
Bulletproof Vest Partnership Grant	1,664.80	1,305.49		2,970.29			-
American Rescue Plan			184,857.00	184,857.00			-
N.J. Transportation Trust Fund Authority Act - Colson							-
Lane/Union Road	4,990.24						4,990.24
							-
State Grants:							-
Body Armor Replacement Fund Program	584.05	2,034.57		2,618.22			0.40
Recycling Tonnage Grant	88,613.62	16,115.84		13,064.45			91,665.01
Drug Abuse Resistance Education	1,845.38						1,845.38
Drunk Driving Enforcement Fund	9,883.70			2,904.85			6,978.85
Clean Communities Program	131,950.63	52,307.33		2,370.00			181,887.96
Neighborhood Preservation Balanced Housing Program	121.72						121.72
Municipal Court Alcohol Education, Rehabilitation and Enforcement Fund	21,397.72	416.77		925.00			20,889.49
Municipal Alliance to Prevent Alcoholism and Drug Abuse	137,292.75	29,375.00					166,667.75
							-
							-
							-
<b>PAGE TOTALS</b>	<b>398,344.61</b>	<b>101,555.00</b>	<b>184,857.00</b>	<b>209,709.81</b>	-	-	<b>475,046.80</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	398,344.61	101,555.00	184,857.00	209,709.81	-	-	475,046.80
							-
							-
							-
							-
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PAGE TOTALS	398,344.61	101,555.00	184,857.00	209,709.81	-	-	475,046.80

**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	398,344.61	101,555.00	184,857.00	209,709.81	-	-	475,046.80
							-
							-
							-
							-
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							-
							-
							-
PAGE TOTALS	398,344.61	101,555.00	184,857.00	209,709.81	-	-	475,046.80

## 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	398,344.61	101,555.00	184,857.00	209,709.81	-	-	475,046.80
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	398,344.61	101,555.00	184,857.00	209,709.81	-	-	475,046.80

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	-	-	-	-	-	-
Federal Grants:						-
American Rescue Plan			184,857.00	686,416.38		501,559.38
Bulletproof Vest Partnership Grant	1,305.49	1,305.49				-
						-
State Grants:						-
Recycling Tonnage Grant		16,115.84		16,115.84		-
Alcohol Education, Rehab and Enforcement Fund		416.77		416.77		-
Municipal Alliance on Alcoholism and Drug Abuse		23,500.00		23,500.00		-
Body Armor Replacement Fund		2,034.57		2,034.57		-
Clean Communities Program	25,327.81	52,307.33		26,979.52		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	26,633.30	95,680.00	184,857.00	755,463.08	-	501,559.38

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	727,646.50
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	6,226,113.50
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	14,226,765.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	14,094,612.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	334,799.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	6,751,113.50	XXXXXXXXXX
	21,180,525.00	21,180,525.00

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,015,779.18
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	4,870,542.86
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	12,087,105.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	11,929,874.50	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	648,009.68	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	5,395,542.86	XXXXXXXXXX
# Must include unpaid requisitions.	17,973,427.04	17,973,427.04



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	38,718.27
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	10,546,813.04
County Library	XXXXXXXXXX	726,474.68
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	644,726.65
Due County for Added and Omitted Taxes	XXXXXXXXXX	30,019.61
Paid	11,956,733.25	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	30,019.00	XXXXXXXXXX
	11,986,752.25	11,986,752.25

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	3,325.42
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	1,245,831.75	XXXXXXXXXX
Sewer -		XXXXXXXXXX
Water -		XXXXXXXXXX
Garbage -		XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	1,245,831.75
Paid	1,243,003.00	XXXXXXXXXX
Balance - December 31, 2021	6,154.17	XXXXXXXXXX
	1,249,157.17	1,249,157.17

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	2,006,000.00	2,006,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,281,392.96	2,271,230.94	(10,162.02)
Added by N.J.S.A. 40A:4-87 (List on 17a)	184,857.00	184,857.00	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>2,466,249.96</b>	<b>2,456,087.94</b>	<b>(10,162.02)</b>
Receipts from Delinquent Taxes	450,000.00	365,077.22	(84,922.78)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	8,072,614.88	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	8,072,614.88	8,580,732.25	508,117.37
	<b>12,994,864.84</b>	<b>13,407,897.41</b>	<b>413,032.57</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	47,995,037.50
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	14,226,765.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	12,087,105.00	xxxxxxxxxx
County Taxes	11,918,014.37	xxxxxxxxxx
Due County for Added and Omitted Taxes	30,019.61	xxxxxxxxxx
Special District Taxes	1,245,831.75	xxxxxxxxxx
Municipal Open Space Tax	932,003.56	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,025,434.04
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	8,580,732.25	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	<b>49,020,471.54</b>	<b>49,020,471.54</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		12,810,007.84
2021 Budget - Added by N.J.S.A. 40A:4-87		184,857.00
Appropriated for 2021 (Budget Statement Item 9)		12,994,864.84
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		12,994,864.84
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		12,994,864.84
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	11,375,428.86	
Paid or Charged - Reserve for Uncollected Taxes	1,025,434.04	
Reserved	593,983.05	
Total Expenditures		12,994,845.95
Unexpended Balances Canceled (see footnote)		18.89

**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	-
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	508,117.37
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	18.89
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	246,600.98
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	481,190.42
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	1,439.33
Animal Control Trust Fund Statutory Excess		11,443.29
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	11,096,656.36	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	12,146,656.36
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	10,162.02	XXXXXXXXXX
Delinquent Tax Collections	84,922.78	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021	11,799.84	XXXXXXXXXX
Prior Year Senior Citizens and Veterans' Deductions Disallowed	1,146.58	
Refund Prior Year Revenue	20,906.60	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,169,872.46	XXXXXXXXXX
	13,395,466.64	13,395,466.64

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Certified Copies	27,514.00
Raffle Licenses	60.00
Rent and Lease Income	43,251.00
Newsletter Advertisements	15.00
Street Light Connect Fees	106.00
Marriage Licenses	90.00
Recycling Bags and Cans	10.00
FEMA COVID 19	3,304.56
Division of Motor Vehicle Inspection Fees	1,400.00
Rental and Resale Housing Inspections	14,050.00
Grading Inspection Fees	435.01
Prior Year - Reimbursements	38.00
Shred Event	1,500.00
Recycling of Scrap Metal and Plastic	12,933.80
Year End Penalty	10,694.19
Abandoned Property Fees	73,600.00
Cat Licenses	1,082.00
Miscellaneous	55,220.35
Senior Citizen and Veterans Deductions Administrative Fee	1,297.07
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>246,600.98</b>

**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	2,748,881.60
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,169,872.46
4. Amount Appropriated in the 2021 Budget - Cash	2,006,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	2,912,754.06	xxxxxxxxxx
	4,918,754.06	4,918,754.06

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

Cash		5,400,149.73
Investments		
[REDACTED]		
Sub Total		5,400,149.73
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,719,017.93
Cash Surplus		2,681,131.80
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	1,622.26	
Deferred Charges #	230,000.00	
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		231,622.26
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		2,912,754.06

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) #		\$	47,242,207.05
or			
(Abstract of Ratables)		\$	
2. Amount of Levy - Special District Taxes		\$	1,257,869.34
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.		\$	118,642.37
5a. Subtotal 2021 Levy	\$		48,618,718.76
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy		\$	48,618,718.76
6. Transferred to Tax Title Liens		\$	15,283.56
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	295,808.75
9. Discount Allowed		\$	
10. Collected in Cash: In 2020	\$		493,947.07
In 2021*	\$		47,131,564.45
Homestead Benefit Credit	\$		304,209.20
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$		65,316.78
Total To Line 14	\$		47,995,037.50
11. Total Credits		\$	48,306,129.81
12. Amount Outstanding December 31, 2021		\$	312,588.95
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is			<u>98.71%</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		\$	47,995,037.50
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	47,995,037.50

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)	\$ 47,995,037.50
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 47,995,037.50</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 48,618,718.76
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.72%</u>

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 47,995,037.50
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 47,995,037.50</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 48,618,718.76
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.72%</u>

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	2,055.48	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	7,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	57,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	250.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	933.22
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	1,146.58
9. Received in Cash from State	XXXXXXXXXX	64,853.42
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	1,622.26
Due To State of New Jersey	-	XXXXXXXXXX
	68,555.48	68,555.48

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

Line 2	7,000.00	
Line 3	57,500.00	
Line 4	1,750.00	
Sub - Total	66,250.00	
Less: Line 7	933.22	
To Item 10, Sheet 22	65,316.78	

## 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

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		520,799.63	XXXXXXXXXX
A. Taxes	502,161.85	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	18,637.78	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		142,716.48	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) 12,158.99
B. Tax Title Liens - Transfers from Taxes		(1) 12,158.99	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	663,516.11
8. Totals		675,675.10	675,675.10
9. Balance Brought Down		663,516.11	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	365,077.22
A. Taxes	352,114.27	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	12,962.95	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		2,789.29	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		15,283.56	XXXXXXXXXX
13. 2021 Taxes		312,588.95	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	629,100.69
A. Taxes	593,194.02	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	35,906.67	XXXXXXXXXX	XXXXXXXXXX
15. Totals		994,177.91	994,177.91

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 55.02%

17. Item No.14 multiplied by percentage shown above is 346,131.20 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	563,500.00	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	563,500.00
	563,500.00	563,500.00

**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 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
1/17/2017	Preparation of Master Plan	250,000.00	50,000.00	100,000.00	50,000.00		50,000.00
							-
9/3/2019	Preparation of Master Plan	300,000.00	60,000.00	240,000.00	60,000.00		180,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		550,000.00	110,000.00	340,000.00	110,000.00	-	230,000.00

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

ybullock@harrisontwp.us  
Chief Financial Officer

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



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

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

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	xxxxxxxxx	29,586,000.00	
Issued	xxxxxxxxx	1,434,000.00	
Paid	2,501,000.00	xxxxxxxxx	
Outstanding - December 31, 2021	28,519,000.00	xxxxxxxxx	
	31,020,000.00	31,020,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,724,000.00
2022 Interest on Bonds*		\$ 887,039.17	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 887,039.17

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds, Series 2021	139,000.00	2,735,000.00	5/24/2021	Various
Total	139,000.00	2,735,000.00		

**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	
Refunded			
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
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	\$ 230,000.00	\$ 2,070.00
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. _____	\$	\$
6. _____	\$	\$

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Ord. 13-2019: Acq. Of Various Pieces of Equip.								
& Completion of Various Capital Improvements	624,330.00	5/28/2019	117,000.00	05/23/22	0.9900%	39,140.00	1,158.30	05/23/22
Page Totals	624,330.00		117,000.00			39,140.00	1,158.30	

Sheet 33

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

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

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

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

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

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	624,330.00		117,000.00			39,140.00	1,158.30	
PAGE TOTALS	624,330.00		117,000.00			39,140.00	1,158.30	

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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



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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	624,330.00		117,000.00			39,140.00	1,158.30	
PAGE TOTALS	624,330.00		117,000.00			39,140.00	1,158.30	

Sheet 33  
Totals

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

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

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

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

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

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Ord. 25-2001: Acq. Of Equip. & Completion of Various Capital Improvements	27.72						27.72	
Ord. 37-2001: Renovations to Mun. Building plus Const. of Addition w/ Acq. Of Mat. & Equip.	0.66						0.66	
Ord. 38-2001: Engineering for Shared Services Facility, w/ Acq. Of all Mat. & Equip	10,687.82			65,767.00	76,454.82			
Ord. 17-2003: Comp. of Phase II Const. for Public Works Complex	51,974.88						51,974.88	
Ord. 14-2004: Acq. And Dev. Of Real Property	35,971.87				32,612.18		3,359.69	
Ord. 31-2005: Comp. of Phase II Const. for the Public Works Complex & Shared Serv Facility	68,472.70						68,472.70	
Ord. 32-2005: Acq. Of Var. Pieces of Equip. & Completion of Var. Capital Improvements	42,511.13				19,690.00		22,821.13	
Ord. 08-2007: Var Cap Imp to Walters Rd. Ath. Complex & Acq. Of Var. Cap Equip & Cap Imp.	201.30			2,794.00	2,981.20		14.10	
Ord. 26-2007: Acq. Of Var. Equip. & Comp. of Various Cap. Improvements	4,083.75						4,083.75	
Ord. 01-2009: Acq. Of Var. Pieces of Equip. & Completion of Various Capital Improvements	1,508.48						1,508.48	
<b>Page Total</b>	<b>215,440.31</b>	-	-	<b>68,561.00</b>	<b>131,738.20</b>	-	<b>152,263.11</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>	215,440.31	-	-	68,561.00	131,738.20	-	152,263.11	-
Ord. 36-2011: Comp. of Var. Imp. To Rec.								
Facilities in and for the Township	425,740.07			30,765.21	53,444.39		403,060.89	
Ord. 40-2011: Acq. Of Var. Pieces of Equip. &								
Comp. of Various Capital Improvements		3,528.00		58,252.58	58,252.58			3,528.00
Ord. 31-2012: Acq. Of Various Pieces of Equip.	12,807.17			4,298.10	4,298.10		12,807.17	
Ord. 26-2013: Acq. Of Var. Pieces of Equip. &								
Comp. of Various Capital Improvements	183,854.87			27,330.96	23,939.10		187,246.73	
Ord. 05-2014: Reconstruction of Heilig Rd.	8,646.49						8,646.49	
Ord. 21-2014: Acq. Of Var. Pieces of Equip. &								
Completion of Various Capital Improvements	723,624.44			22,724.10	40,876.36		705,472.18	
Ord. 36-2014: Acq. Of Equipment for Public								
Works Dept.	100,579.32						100,579.32	
Ord. 08-2015: Comp. of the Brookside at								
Harrison Site Improvements	121,976.01						121,976.01	
Ord. 09-2015: Acq. Of Var. Pieces of Equip. &								
Completion of Various Capital Improvements	218,342.38			40,389.00	50,427.35		208,304.03	
Ord. 09-2016: Comp of the Brookside Farms								
(Phases I and III) Site Improvements	19,416.12				4,738.75		14,677.37	
<b>PAGE TOTALS</b>	<b>2,030,427.18</b>	<b>3,528.00</b>	<b>-</b>	<b>252,320.95</b>	<b>367,714.83</b>	<b>-</b>	<b>1,915,033.30</b>	<b>3,528.00</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>	2,030,427.18	3,528.00	-	252,320.95	367,714.83	-	1,915,033.30	3,528.00
Ord. 10-2016: Acq. Of Var. Pieces of Equip. & Comp of Various Capital Improvements	2,343,534.95			1,169.78	87,622.07		2,257,082.66	
Ord. 15-2017: Acq. Of Var. Pieces of Equip. & Completion of Various Capital Improvements		1,950.01			1,939.50			10.51
Ord. 28-2017: Reconstruction of Heilig Rd. Phase 3				10,985.16	10,985.16			
Ord. 10-2018: Acq. Of Var. Pieces of Equip. & Comp. of Various Capital Improvements		59,751.22			9,346.89		50,264.33	140.00
Ord. 12-2018;12-2019: Reconstruction of Jackson Rd.	27,614.12						27,614.12	
Ord. 12-2019: Reconstruction of Jackson Road	27,527.88			235,500.00	219,809.26		43,218.62	
Ord. 13-2019: Acq. Of Var. Pieces of Equip. & Comp. of Various Capital Improvements		333,000.00			53,606.18		161,943.82	117,450.00
Ord. 13-2020: Acq. Of Var. Pieces of Equip. & Comp. of Various Capital Improvements		250,262.40		46,834.70	211,093.74			86,003.36
Ord. 15-2020: Reconstructon of Colson Lane and Walters Road	278,661.25				16,153.00		262,508.25	
<b>PAGE TOTALS</b>	<b>4,707,765.38</b>	<b>648,491.63</b>	<b>-</b>	<b>546,810.59</b>	<b>978,270.63</b>	<b>-</b>	<b>4,717,665.10</b>	<b>207,131.87</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>	4,707,765.38	648,491.63	-	546,810.59	978,270.63	-	4,717,665.10	207,131.87
Ord. 16-2021: Acq. of Var. Pieces of Equip. & Comp. of Various Capital Improvements			492,795.00		322,296.13			170,498.87
Ord. 17-2021: Recon. and/or Repaving of a Portion of the High Point Development			220,000.00				220,000.00	
Ord. 18-2021: Recon. and/or Repaving of High St.			320,000.00				320,000.00	
<b>GRAND TOTALS</b>	4,707,765.38	648,491.63	1,032,795.00	546,810.59	1,300,566.76	-	5,257,665.10	377,630.74

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	
Received from 2021 Budget Appropriation*	XXXXXXXXXX	25,000.00
	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	24,640.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	360.00	XXXXXXXXXX
	25,000.00	25,000.00

\*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	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
16-2021 Acquisition of Various				
Pieces of Equipment and				
Completion of Various				
Capital Improvements	492,795.00	468,155.00	24,640.00	
17-2021 Reconstruction and/or				
Repaving of a Portion of the				
High Point Development	220,000.00			220,000.00
18-2021 Reconstruction and/or				
Repaving of High Street	320,000.00			320,000.00
Total	1,032,795.00	468,155.00	24,640.00	540,000.00

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	192.39
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Due Current Fund - Premium on Note Sale		68,704.83
Due Sewer Operating Fund - Premium on Note Sale		1,078.35
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	69,975.57	xxxxxxxxxx
	69,975.57	69,975.57



# **UTILITIES ONLY**

**Note:**

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

**POST CLOSING  
TRIAL BALANCE - SEWER UTILITY 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	910,334.38	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	177,406.16	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		170,604.13
Encumbrances Payable		
Accrued Interest on Bonds and Notes		101,033.00
Sewer Rent Prepays		42,938.32
Sewer Rent Overpayments		3,824.17
Due Sewer Utility Capital Fund		57,267.45
Due General Capital Fund		1,078.35
Subtotal - Cash Liabilities		376,745.42 "C"
Reserve for Consumer Accounts and Lien Receivable		177,406.16
Fund Balance		533,588.96
<b>Total</b>	<b>1,087,740.54</b>	<b>1,087,740.54</b>

(Do not crowd - add additional sheets)

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

**POST CLOSING**  
**TRIAL BALANCE - SEWER UTILITY 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
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized	2,879,790.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	2,879,790.00
 CASH	 1,167,432.48	
 DUE FROM CURRENT FUND		
 FIXED CAPITAL:		
COMPLETED	13,743,196.23	
AUTHORIZED AND UNCOMPLETED	12,161,150.50	
 DUE FROM SEWER UTILITY OPERATING FUND	 57,267.45	
 <b>PAGE TOTALS</b>	 <b>30,008,836.66</b>	 <b>2,879,790.00</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 Subtotaled and Subtotal Must Be Marked With "C"*

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	30,008,836.66	2,879,790.00
BONDS PAYABLE		10,731,000.00
LOANS PAYABLE		569,481.92
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		875,293.34
UNFUNDED		2,775,629.54
CONTRACTS PAYABLE		
ENCUMBRANCES		38,425.00
DUE TO SEWER UTILITY OPERATING		
RESERVE FOR AMORTIZATION		11,769,889.51
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DUE TO CURRENT FUND		600.00
RESERVE FOR DEVELOPER CONTRIBUTION		118,143.00
RESERVE FRO PRELIMINARY EXPENDITURES		1,113.25
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		72,016.00
CAPITAL FUND BALANCE		177,455.10
TOTALS	30,008,836.66	30,008,836.66

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -  
UTILITY ASSESSMENT TRUST FUNDS**

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

**AS AT DECEMBER 31, 2021**

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
<b>TOTALS</b>	<b>-</b>	<b>-</b>

(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
								-
								-
								-
								-
								-
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	344,314.50	344,314.50	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rent	1,900,000.00	1,979,319.79	79,319.79
Penalties and Interest	20,000.00	16,211.77	(3,788.23)
Miscellaneous	15,000.00	7,168.96	(7,831.04)
			-
			-
Reserve for Debt Service			-
Capital Fund Balance	150,517.15	150,517.15	
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,429,831.65	2,497,532.17	67,700.52
Deficit (General Budget) **			-
	2,429,831.65	2,497,532.17	67,700.52

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		2,429,831.65
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>2,429,831.65</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>2,429,831.65</b>
Deduct Expenditures:		
Paid or Charged	2,169,662.89	
Reserved	170,604.13	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>2,340,267.02</b>
Unexpended Balance Canceled (See Footnote)		89,564.63

**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)")	2,497,532.17	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	143,778.74	
Total Revenue Realized		2,641,310.91
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	2,169,662.89	
Reserved	170,604.13	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,340,267.02	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,340,267.02
Excess		301,043.89
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	301,043.89	
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	143,778.74	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		143,778.74

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

## RESULTS OF 2021 OPERATIONS - SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	67,700.52
Unexpended Balances of Appropriations	XXXXXXXXXX	89,564.63
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	143,778.74
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	301,043.89	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	301,043.89	301,043.89

## OPERATING SURPLUS - SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	576,859.57
Excess in Results of 2021 Operations	XXXXXXXXXX	301,043.89
Amount Appropriated in the 2021 Budget - Cash	344,314.50	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	533,588.96	XXXXXXXXXX
	877,903.46	877,903.46

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

Cash		910,334.38
Investments		
Interfund Accounts Receivable		
Subtotal		910,334.38
Deduct Cash Liabilities Marked with "C" on Trial Balance		376,745.42
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		533,588.96
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		533,588.96

\*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>197,270.17</u>
Increased by:			
Rents Levied		\$	<u>1,959,455.78</u>
Decreased by:			
Collections	\$	<u>1,921,401.96</u>	
Overpayments applied	\$	<u>                    </u>	
Transfer to Liens	\$	<u>                    </u>	
Other	\$	<u>57,917.83</u>	
		\$	<u>1,979,319.79</u>
Balance December 31, 2021		\$	<u><u>177,406.16</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 Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Deficit in Operations</b>	\$ _____	\$ _____	\$ _____	\$ _____
<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**

Sheet 48a

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

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

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
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	9,840,000.00	
Issued	XXXXXXXXXX	1,301,000.00	
Paid	410,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	10,731,000.00	XXXXXXXXXX	
	11,141,000.00	11,141,000.00	
2022 Bond Maturities - Capital Bonds			\$ 506,000.00
2022 Interest on Bonds		\$ 326,840.02	

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

2022 Interest on Bonds (*Items)	\$	326,840.02
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	94,082.00
Subtotal	\$	232,758.02
Add: Interest to be Accrued as of 12/31/2022	\$	87,551.12
Required Appropriation 2022	\$	320,309.14

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds, Series 2021	81,000.00	1,301,000.00	5/24/2021	Various
	81,000.00	1,301,000.00		



**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	xxxxxxxxx	974,644.16	
Issued	xxxxxxxxx		
Paid	405,162.24	xxxxxxxxx	
Outstanding - December 31, 2021	569,481.92	xxxxxxxxx	
	974,644.16	974,644.16	
2022 Loan Maturities			\$ 413,988.40
2022 Interest on Loans		\$ 16,625.00	
<b>SEWER UTILITY UTILITY LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

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

2022 Interest on Loans (*Items)	\$	16,625.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	6,951.00	
Subtotal	\$	9,674.00	
Add: Interest to be Accrued as of 12/31/2022	\$	1,908.79	
Required Appropriation 2022			\$ 11,582.79

**LIST OF LOANS ISSUED DURING 2021**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
SEWER UTILITY 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.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	-		-			-	-	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

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

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

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

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

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

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

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

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR SEWER UTILITY UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

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

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

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

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Prinicpal	For Interest/Fees
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
2007-27 Acquisition of Various pieces of Sewer Equipment and Construction of Various Sewer Improvements	5,991.87						5,991.87	
2014-22 Completion of Various Capital Improvements and Acquisition of Capital Equipment for Sewer Utility	1,431.25	21,190.00					1,431.25	21,190.00
2015-10 Completion of Various Capital Improvements and Acquisition of Capital Equipment for Sewer Utility	1,311.99						1,311.99	
2016-11 Completion of Various Capital Improvements and Acquisition of Capital Equipment for Sewer Utility	8,774.66						8,774.66	
<b>PAGE TOTALS</b>	<b>17,509.77</b>	<b>21,190.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,509.77</b>	<b>21,190.00</b>

Sheet 52

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	17,509.77	21,190.00	-	-	-	-	17,509.77	21,190.00
2017-16 Completion of Various Capital Improvements and Acquisition of Capital Equipment for the Sewer Utility		277,363.49			56,806.89		220,456.60	100.00
2018-11 Completion of Various Capital Improvements and Acquisition of Capital Equipment for the Sewer Utility		377,298.48			10,866.89	1,165.00	367,096.59	500.00
2019-14 Completion of Various Capital Improvements and Acquisition of Capital Equipment for the Sewer Utility		326,684.95			56,454.57		270,230.38	
2020-14 Completion of Various Capital Improvements and Acquisition of Capital Equipment for the Sewer Utility		2,773,705.28			76,328.74	56,463.00		2,753,839.54
<b>PAGE TOTALS</b>	17,509.77	3,776,242.20	-	-	200,457.09	57,628.00	875,293.34	2,775,629.54

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



**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
PREVIOUS PAGE TOTALS	17,509.77	3,776,242.20	-	-	200,457.09	57,628.00	875,293.34	2,775,629.54
PAGE TOTALS	17,509.77	3,776,242.20	-	-	200,457.09	57,628.00	875,293.34	2,775,629.54

Sheet  
52.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	17,509.77	3,776,242.20	-	-	200,457.09	57,628.00	875,293.34	2,775,629.54
PAGE TOTALS	17,509.77	3,776,242.20	-	-	200,457.09	57,628.00	875,293.34	2,775,629.54

Sheet 52.3

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	17,509.77	3,776,242.20	-	-	200,457.09	57,628.00	875,293.34	2,775,629.54
<b>TOTALS</b>	17,509.77	3,776,242.20	-	-	200,457.09	57,628.00	875,293.34	2,775,629.54

Sheet 52.4

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	69,516.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	2,500.00
	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
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	72,016.00	XXXXXXXXXX
	72,016.00	72,016.00

# SEWER UTILITY UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# 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
	-	-	-	-

## SEWER UTILITY UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**2021**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	266,717.97
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Due Sewer Operating Fund - Premium on Note Sale		61,254.28
Anticipated as a Revenue in the Sewer Operating Fund	150,517.15	
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	177,455.10	xxxxxxxxx
	327,972.25	327,972.25