

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 36,184
 NET VALUATION TAXABLE 2021 7,284,810,776
 MUNICODE 1316

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 FREEHOLD , County of MONMOUTH

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 jelsasser@twp.freehold.nj.us
 Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Jeffrey Elsasser , am the Chief Financial Officer, License # N-1644 , of the TOWNSHIP of FREEHOLD , County of MONMOUTH 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 jelsasser@twp.freehold.nj.us
 Title Chief Financial Officer
 Address 1 Municipal Plaza
 Phone Number 732-290-2000
 Fax Number 732-863-9095

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 **FREEHOLD** 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: TOWNSHIP OF FREEHOLD
Chief Financial Officer: Jeffrey C. Elsasser
Signature: jelsasser@twp.freehold.nj.us
Certificate #: N-1644
Date: 2/24/2022

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: TOWNSHIP OF FREEHOLD
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

21-6000635

Fed I.D. #

TOWNSHIP OF FREEHOLD

Municipality

MONMOUTH

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>7,394.76</u>	\$ <u>543,805.79</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.

jelsasser@twp.freehold.nj.us
Signature of Chief Financial Officer

1/26/2022
Date

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

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

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

Title of Account	Debit	Credit
CASH	27,095,129.37	
INVESTMENTS	20,096,136.00	
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	585.18	-
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	-	
CURRENT	1,137,901.87	
SUBTOTAL	1,137,901.87	
TAX TITLE LIENS RECEIVABLE	301,587.77	
PROPERTY ACQUIRED FOR TAXES	685,865.37	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
POLICE SPECIAL DUTY RECEIVABLE	182,634.67	
SHARED SERVICE RECEIVABLE	33,394.57	
MISC RECEIVABLE	300.00	
REVENUE ACCOUNTS RECEIVABLE	88,538.57	
INTERFUNDS-		
OTHER TRUST FUND	270,984.63	
UTILITY OPERATING	1,777.88	
SPECIAL CHARGES RECEIVABLE - 2019	1,615.29	
SPECIAL CHARGES RECEIVABLE - 2020	1,279.96	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	49,897,731.13	-

(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	74,167.63	
DUE TO -		-
DUE TO STATE OF NJ		16.80
RESERVE FOR ANIMAL CONTROL TRUST FUND		74,150.83
PREPAID LICENSES		-
FUND TOTALS	74,167.63	74,167.63
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	2,809,819.94	
RESERVE FOR OPEN SPACE, RECREATION, FARMLAND and HISTORIC PRESERVATION TRUST		2,809,819.94
FUND TOTALS	2,809,819.94	2,809,819.94
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	12,183,647.98	
NOTE RECEIVABLE - PIRHL DEVELOPERS LLC	400,000.00	
GRANT RECEIVABLE - MONMOUTH COUNTY	16,586.75	
ACCOUNTS PAYABLE		
ACCOUNT RECEIVABLE PAYROLL EXCHANGE	3,160.47	
MISCELLANEOUS RESERVES		11,522,882.01
ACCOUNTS PAYABLE		2,580.00
RESERVE FOR VARIOUS FEDERAL and STATE AGENCIES		390,361.81
MT. LAUREL PROMISSARY NOTE		400,000.00
DUE TO CURRENT FUND		270,984.63
RESERVE FOR GRANT RECEIVABLE		16,586.75
OTHER TRUST FUNDS PAGE TOTAL	12,603,395.20	12,603,395.20

(Do not crowd - add additional sheets)

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								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	119,052,801.26	23,660,602.00
RESERVE FOR RECEIVABLES -		
LOAN RECEIVABLE		337,894.81
BOND ANTICIPATION NOTES PAYABLE		12,540,000.00
GENERAL SERIAL BONDS		32,763,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		2,429,416.85
CAPITAL LEASES PAYABLE		2,743,740.00
RESERVE FOR CAPITAL PROJECTS		
HISTORIC IMPROVEMENTS		24,816.20
OTHER IMPROVEMENTS		21,376.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		17,665,984.62
UNFUNDED		23,083,715.04
ENCUMBRANCES PAYABLE		789,522.21
RESERVE TO PAY BANS		287,937.81
CAPITAL IMPROVEMENT FUND		228,733.41
DOWN PAYMENTS ON IMPROVEMENTS		95,737.00
CAPITAL FUND BALANCE		2,380,325.31
	119,052,801.26	119,052,801.26

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	19,883.92	27,342,614.45	267,369.00	27,095,129.37
Grant Fund				-
Trust - Animal Control		74,167.63		74,167.63
Trust - Assessment				-
Trust - Municipal Open Space		2,809,819.94		2,809,819.94
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		12,245,622.61	61,974.63	12,183,647.98
Trust - Arts and Culture				-
General Capital		19,336,745.60		19,336,745.60
				-
<u>UTILITIES:</u>				
Water/Sewer Utility Operating	13,890.46	11,052,800.10		11,066,690.56
Water/Sewer Utility Capital		12,124,456.61		12,124,456.61
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Total	33,774.38	84,986,226.94	329,343.63	84,690,657.69

* 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: _____

Title: _____

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND -	
OceanFirst Bank x4619	25,527,338.41
Bank of New York x4593	52,724.79
OceanFirst Bank x3757	1,812,394.38
TRUST - ANIMAL CONTROL TRUST FUND -	
OceanFirst Bank x4569	74,167.63
TRUST OTHER FUNDS -	
Ocean First Bank x4783	-
Ocean First Bank x4643	38,366.48
Ocean First Bank x4734	163,298.90
Ocean First Bank x4726	2,685,357.95
Ocean First Bank x4627	2,664,189.62
Ocean First Bank x4650	1,316,584.05
Ocean First Bank x4635	3,153.64
Ocean First Bank x4718	402,919.26
Ocean First Bank x4593	3,206,459.31
Ocean First Bank x4692	781,705.86
Ocean First Bank x4676	252,676.54
Ocean First Bank x4684	400,904.41
OceanFirst Bank x4767	416.66
TRUST - MUNICIPAL OPEN SPACE FUND -	
Ocean First Bank x4668	2,809,819.94
GENERAL CAPITAL FUND -	
Ocean First Bank x4585	19,336,745.60
WATER/SEWER UTILITY FUND -	
Operating -	
Ocean First Bank x4742	10,927,047.80
Bank of New York x4627	30,700.23
Capital -	
Ocean First Bank x4759	12,124,456.61
PAGE TOTAL	
	84,611,428.07

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
STATE GRANTS -						-
ALLIANCE TO PREVENT ALCOHOLISM & DRUG ABUSE	16,820.00	26,300.00	16,820.00			26,300.00
CHILDHOOD LEAD EXPOSURE PREVENTION	34,952.35		25,244.38			9,707.97
NJ HEALTH OFFICERS GRANT	14,877.92		14,877.92			-
BULLETPROOG VEST GRANT	2,883.53	4,812.50	5,300.90			2,395.13
RECYCLING TONNAGE GRANT		90,730.37	90,730.37			-
CLEAN COMMUNITIES PROGRAM		80,520.11	80,520.11			-
DRUNK DRIVING ENFORCEMENT GRANT		5,367.67	5,367.67			-
SAFE AND SECURE COMMUNITIES PROGRAM		32,400.00	32,400.00			-
STATE BODY ARMOR REPLACEMENT		5,042.32	5,042.32			-
NJACHHO COVID-19 GRANT		7,218.34	7,218.34			-
NJDOH - LOCAL PUBLIC HEALTH GRANT		142,236.00	142,236.00			-
NJDOH - STRENGTHENING PUBLIC HEALTH		291,042.00				291,042.00
NJDOH - VACCINE SUPPLEMENTAL FUNDING		50,000.00				50,000.00
NJ DLPS BODY WORN CAMERA GRANT		161,002.00				161,002.00
CLICK IT OR TICKET		6,000.00	2,400.00		3,600.00	-
						-
						-
						-
PAGE TOTALS	69,533.80	902,671.31	428,158.01	-	3,600.00	540,447.10

**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	69,533.80	902,671.31	428,158.01	-	3,600.00	540,447.10
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PAGE TOTALS	69,533.80	902,671.31	428,158.01	-	3,600.00	540,447.10

Sheet
10.1

**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	69,533.80	902,671.31	428,158.01	-	3,600.00	540,447.10
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TOTALS	69,533.80	902,671.31	428,158.01	-	3,600.00	540,447.10

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				
State Grants -							-
Alcohol Education and Rehabilitation - 2012	161.89						161.89
Alliance to Prevent Alcoholism and Drug Abuse 2020-2021 Grant	15,613.51			15,613.51			-
Body Armor Replacement Grant - 2020	1,973.35			1,973.35			-
Childhood Lead Exposure Grant - 2019-2020	7,788.05			292.50			7,495.55
Childhood Lead Exposure Grant - 2020-2021	20,234.79			19,712.79	(522.00)		-
Clean Communities Program - 2018 Grant	1,032.51			1,020.00			12.51
Clean Communities Program - 2019 Grant	35,250.45			22,432.26			12,818.19
Clean Communities Program - 2020 Grant	49,671.08			27,085.45	(1,500.00)		21,085.63
Drunk Driving Enforcement Grant - 2018	446.74			446.74			-
Drunk Driving Enforcement Grant - 2019	5,990.67			1,174.09	(775.91)		4,040.67
Drunk Driving Enforcement Grant - 2020	7,967.40				(369.09)		7,598.31
Recycling Tonnage Grant - 2016	28.89						28.89
Recycling Tonnage Grant - 2017	36,434.33			10,425.35	(504.81)		25,504.17
Recycling Tonnage Grant - 2018	99,958.98			900.00			99,058.98
Recycling Tonnage Grant - 2019	91,379.35			1,650.00	50.00		89,779.35
Recycling Tonnage Grant - 2020	84,274.43			2,206.26	(414.95)		81,653.22
NJ ACCHO COVID-19 Grant	904.16			904.16			-
PAGE TOTALS	459,110.58	-	-	105,836.46	(4,036.76)	-	349,237.36

**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	459,110.58	-	-	105,836.46	(4,036.76)	-	349,237.36
2021 FEDERAL BULLETPROOF VEST GRANT		4,812.50		4,812.50			-
2021 BODY ARMOR REPLACEMENT GRANT		5,042.32		2,020.75	(3,021.57)		(0.00)
2021 CLEAN COMMUNITIES			80,520.11	19,901.31	(19,500.00)		41,118.80
2021 RECYCLING TONNAGE GRANT		90,730.37					90,730.37
2021 DRUNK DRIVING ENFORCEMENT		5,367.67					5,367.67
2021 CLICK IT OR TICKET			6,000.00	2,400.00		3,600.00	-
2021 SAFE AND SECURE GRANT		32,400.00		32,383.03			16.97
2021 NJ DOH - STRENGTHENING PUBLIC HEALTH		142,236.00		116,809.25	(25,426.75)		-
2021 NJ DOH COVID-19 VACCINE SUPPLEMENTAL			50,000.00	12,566.34	(12,819.40)		24,614.26
2022 NJ DOH - STRENGTHENING PUBLIC HEALTH			291,042.00	121,300.59	(10,778.98)		158,962.43
2021-2022 MUNICIPAL ALLIANCE		32,875.00		12,885.66	(5,130.24)		14,859.10
NJ DLPS BODY WORN CAMERA GRANT 2021			161,002.00	79,766.00			81,236.00
NJACCHO COVID-19 GRANT		7,218.34		7,218.34			-
							-
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							-
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PAGE TOTALS	459,110.58	320,682.20	588,564.11	517,900.23	(80,713.70)	3,600.00	766,142.96

Sheet
11.1

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	459,110.58	320,682.20	588,564.11	517,900.23	(80,713.70)	3,600.00	766,142.96
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PAGE TOTALS	459,110.58	320,682.20	588,564.11	517,900.23	(80,713.70)	3,600.00	766,142.96

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	459,110.58	320,682.20	588,564.11	517,900.23	(80,713.70)	3,600.00	766,142.96
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							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	459,110.58	320,682.20	588,564.11	517,900.23	(80,713.70)	3,600.00	766,142.96

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	-	-	-	1,812,022.01		1,812,022.01
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	-	-	-	1,812,022.01	-	1,812,022.01

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	10,785,719.02
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	25,566,589.00
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	72,792,206.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	72,459,237.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	11,118,688.02	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	25,566,589.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	109,144,514.02	109,144,514.02

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	14,103,966.40
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	28,322,253.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	27,848,425.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	14,577,794.40	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
# Must include unpaid requisitions.	42,426,219.40	42,426,219.40

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	115,061.08
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	16,258,084.86
County Library	XXXXXXXXXX	1,220,355.12
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,954,852.81
Due County for Added and Omitted Taxes	XXXXXXXXXX	74,585.13
Paid	19,548,353.87	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	74,585.13	XXXXXXXXXX
	19,622,939.00	19,622,939.00

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire -	2,347,671.00	XXXXXXXXXX	XXXXXXXXXX
Sewer -		XXXXXXXXXX	XXXXXXXXXX
Water -		XXXXXXXXXX	XXXXXXXXXX
Garbage -		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy		XXXXXXXXXX	2,347,671.00
Paid		2,347,671.00	XXXXXXXXXX
Balance - December 31, 2021		-	XXXXXXXXXX
		2,347,671.00	2,347,671.00

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	7,552,950.00	7,552,950.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	11,520,370.20	13,005,047.60	1,484,677.40
Added by N.J.S.A. 40A:4-87 (List on 17a)	588,564.11	588,564.11	-
			-
			-
Total Miscellaneous Revenue Anticipated	12,108,934.31	13,593,611.71	1,484,677.40
Receipts from Delinquent Taxes	925,000.00	980,577.88	55,577.88
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	23,032,983.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	23,032,983.00	24,363,628.57	1,330,645.57
	43,619,867.31	46,490,768.16	2,870,900.85

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	147,380,197.93
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	72,792,206.00	xxxxxxxxxx
Regional School Tax	28,322,253.00	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	19,433,292.79	xxxxxxxxxx
Due County for Added and Omitted Taxes	74,585.13	xxxxxxxxxx
Special District Taxes	2,347,671.00	xxxxxxxxxx
Municipal Open Space Tax	2,060,561.44	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,014,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	24,363,628.57	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.	149,394,197.93	149,394,197.93

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		43,031,303.20
2021 Budget - Added by N.J.S.A. 40A:4-87		588,564.11
Appropriated for 2021 (Budget Statement Item 9)		43,619,867.31
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		43,619,867.31
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		43,619,867.31
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	37,543,761.94	
Paid or Charged - Reserve for Uncollected Taxes	2,014,000.00	
Reserved	4,055,533.44	
Total Expenditures		43,613,295.38
Unexpended Balances Canceled (see footnote)		6,571.93

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	1,484,677.40
Delinquent Tax Collections	XXXXXXXXXX	55,577.88
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,330,645.57
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	6,571.93
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	2,527,848.91
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	150,997.66
Sale of Municipal Assets	XXXXXXXXXX	147,082.04
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	3,227,262.03
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	29,812.63
Cancelled Grants		3,600.00
Municipal Redemptions		762.44
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	25,566,589.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	25,566,589.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021		XXXXXXXXXX
Prior Year Veterans Deduction Disallowed by Tax Collector	4,000.00	
Increase in Accounts Payable from 2021	113,668.60	
Refund Prior Year Revenue	335.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	8,846,834.89	XXXXXXXXXX
	34,531,427.49	34,531,427.49

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	11,452,951.10
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	8,846,834.89
4. Amount Appropriated in the 2021 Budget - Cash	7,552,950.00	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	12,746,835.99	xxxxxxxxxx
	20,299,785.99	20,299,785.99

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

Cash		27,095,129.37
Investments		20,096,136.00
Sub Total		47,191,265.37
Deduct Cash Liabilities Marked with "C" on Trial Balance		34,445,014.56
Cash Surplus		12,746,250.81
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	585.18	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		585.18
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		12,746,835.99

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>145,672,816.72</u>
		\$ _____
2. Amount of Levy - Special District Taxes		\$ <u>2,347,671.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$ <u>3,797.50</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$ <u>562,817.48</u>
5a. Subtotal 2021 Levy	\$ <u>148,587,102.70</u>	
5b. Reductions Due to Tax Appeals**	\$ <u>16,275.64</u>	
5c. Total 2021 Tax Levy		\$ <u><u>148,570,827.06</u></u>
6. Transferred to Tax Title Liens		\$ <u>7,908.29</u>
7. Transferred to Foreclosed Property		\$ _____
8. Remitted, Abated or Canceled		\$ <u>44,818.97</u>
9. Discount Allowed		\$ _____
10. Collected in Cash: In 2020	\$ <u>856,821.24</u>	
In 2021*	\$ <u>145,292,393.17</u>	
Homestead Benefit Credit	\$ <u>1,040,084.86</u>	
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ <u>190,898.66</u>	
Total To Line 14	\$ <u><u>147,380,197.93</u></u>	
11. Total Credits		\$ <u><u>147,432,925.19</u></u>
12. Amount Outstanding December 31, 2021		\$ <u>1,137,901.87</u>
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is <u>99.19%</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>147,380,197.93</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u><u>147,380,197.93</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

**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	3,371.64	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	27,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	160,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	2,500.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	601.34
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	4,000.00
9. Received in Cash from State	XXXXXXXXXX	192,185.12
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	585.18
Due To State of New Jersey	-	XXXXXXXXXX
	197,371.64	197,371.64

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

Line 2	27,500.00
Line 3	160,250.00
Line 4	3,750.00
Sub - Total	191,500.00
Less: Line 7	601.34
To Item 10, Sheet 22	190,898.66

**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	106,303.54
Taxes Pending Appeals	106,303.54	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)			XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2021		106,303.54	XXXXXXXXXX
Taxes Pending Appeals*	106,303.54	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		106,303.54	106,303.54

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance - January 1, 2021	1,377,286.30	XXXXXXXXXX
A. Taxes	981,182.00	XXXXXXXXXX
B. Tax Title Liens	396,104.30	XXXXXXXXXX
2. Canceled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	1,313.57
B. Tax Title Liens	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	
B. Tax Title Liens	XXXXXXXXXX	101,715.37
4. Added Taxes		XXXXXXXXXX
5. Added Tax Title Liens		XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;	XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	1,274,257.36
8. Totals	1,377,286.30	1,377,286.30
9. Balance Brought Down	1,274,257.36	XXXXXXXXXX
10. Collected:	XXXXXXXXXX	980,577.88
A. Taxes	979,868.43	XXXXXXXXXX
B. Tax Title Liens	709.45	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		XXXXXXXXXX
12. 2021 Taxes Transferred to Liens	7,908.29	XXXXXXXXXX
13. 2021 Taxes	1,137,901.87	XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	1,439,489.64
A. Taxes	1,137,901.87	XXXXXXXXXX
B. Tax Title Liens	301,587.77	XXXXXXXXXX
15. Totals	2,420,067.52	2,420,067.52

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 76.95%

17. Item No. 14 multiplied by percentage shown above is 1,107,687.28 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	584,150.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	101,715.37	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	685,865.37
	685,865.37	685,865.37

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ -

*Total Cash Collected in 2021 _____

Realized in 2021 Budget _____

To Results of Operation (Sheet 19) _____ -

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting from 2021	Balance as at Dec. 31, 2021
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
TOTAL DEFERRED CHARGES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

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

Sheet 29

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

Chief Financial Officer

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

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

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	XXXXXXXXXX	24,940,000.00	
Issued	XXXXXXXXXX	11,253,000.00	
Paid	3,430,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	32,763,000.00	XXXXXXXXXX	
	36,193,000.00	36,193,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 3,983,000.00
2022 Interest on Bonds*		\$ 700,007.87	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 700,007.87

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
GREEN ACRES TRUST LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	429,794.22	
Issued	XXXXXXXXXX		
Paid	74,263.48	XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	355,530.74	XXXXXXXXXX	
	429,794.22	429,794.22	
2022 Loan Maturities			\$ 75,756.18
2022 Interest on Loans			\$ 6,733.71
Total 2022 Debt Service for Green Acres Trust Loan			\$ 82,489.89
INSTALLMENT NOTE GIBSON FARM LLC LOAN LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX	2,200,000.00	
Issued	XXXXXXXXXX		
Paid	126,113.89	XXXXXXXXXX	
Outstanding - December 31, 2021	2,073,886.11	XXXXXXXXXX	
	2,200,000.00	2,200,000.00	
2022 Loan Maturities			\$ 128,787.93
2022 Interest on Loans			\$ 42,316.71
Total 2022 Debt Service for Installment Note Gibson Farm LLC Loan Loan			\$ 171,104.64

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
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**	
Various Improvements Ord. #15-10	82,000.00	11/3/2020	-					
Various Improvements Ord. #16-12	3,400,000.00	11/8/2016	-					
Various Improvements Ord. #16-12	900,000.00	11/6/2017	-					
Various Improvements Ord. #17-6	2,600.00	11/3/2020						
Various Improvements Ord. #18-7	1,980,000.00	11/6/2018						
Various Improvements Ord. #19-10	1,840,000.00	11/4/2019						
Various Improvements Ord. #19-10	3,200,000.00	11/3/2020	340,000.00	10/27/22	1.0000%		3,400.00	10/27/22
Various Improvements Ord. #20-10	3,318,000.00	11/3/2020	1,200,000.00	10/27/22	1.0000%		12,000.00	10/27/22
Various Improvements Ord. #21-6	11,000,000.00	10/28/2021	11,000,000.00	10/27/22	1.0000%		110,000.00	10/27/22
Page Totals	25,722,600.00		12,540,000.00			-	125,400.00	

Sheet 33

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

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

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

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

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

(Do not crowd - add additional sheets)

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	25,722,600.00		12,540,000.00			-	125,400.00	
PAGE TOTALS	25,722,600.00		12,540,000.00			-	125,400.00	

Sheet 33.1

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

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

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

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

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

(Do not crowd - add additional sheets)

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	25,722,600.00		12,540,000.00			-	125,400.00	
PAGE TOTALS	25,722,600.00		12,540,000.00			-	125,400.00	

Sheet 33
Totals

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

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1. Monmouth County Improvement Authority CELP Series 2013	146,510.00	71,890.00	5,870.00
2. Monmouth County Improvement Authority CELP Series 2015	221,000.00	52,000.00	9,490.00
3. Monmouth County Improvement Authority CELP Series 2017	402,000.00	259,000.00	19,145.00
4. Monmouth County Improvement Authority CELP Series 2019	815,450.00	164,180.00	35,350.00
5. Monmouth County Improvement Authority CELP Series 2021	1,158,780.00	179,780.00	55,288.66
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	2,743,740.00	726,850.00	125,143.66

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
Various Improvements Ord. #07-14/08-29	107,355.33	767,915.00					107,355.33	767,915.00
Various Improvements Ord. #9-16	215,887.19	1,028,000.00					215,887.19	1,028,000.00
Various Improvements Ord. #10-21	92,108.99	1,193,000.00		26,495.00			65,613.99	1,193,000.00
Various Improvements Ord. #11-20	-	835,382.69		(13,393.00)			131,557.60	717,218.09
Various Improvements Ord. #12-12	281,304.36	1,026,555.00		56,656.00			224,648.36	1,026,555.00
Various Improvements Ord. #12-19	35,551.83						35,551.83	
Various Improvements Ord. #14-5	537,943.05	2,740,662.70					537,943.05	2,740,662.70
Various Improvements Ord. #15-10	-	5,033,284.76		52,514.72	37,530.28			4,943,239.76
Various Improvements Ord. #16-12	-	1,565,281.37		36,099.85				1,529,181.52
Various Improvements Ord. #17-6	-	3,927,378.72		22,849.27	40,280.73		1,870.00	3,862,378.72
Various Improvements Ord. #18-7		2,851,911.37		165,353.61	28,962.51		1,695,683.88	961,911.37
Various Improvements Ord. #19-5	26,230.00	-					26,230.00	
Various Improvements Ord. #19-10	-	2,106,538.00		(1,041,243.78)	921,868.31		1,759,375.47	466,538.00
Various Improvements Ord. #20-10	-	4,478,114.88		(275,274.92)	2,305,745.24		1,287,529.68	1,160,114.88
Various Improvements Ord. #21-06			15,088,000.00	193,457.16	630,804.60		11,576,738.24	2,687,000.00
Page Total	1,296,380.75	27,554,024.49	15,088,000.00	(776,486.09)	3,965,191.67	-	17,665,984.62	23,083,715.04

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,296,380.75	27,554,024.49	15,088,000.00	(776,486.09)	3,965,191.67	-	17,665,984.62	23,083,715.04
PAGE TOTALS	1,296,380.75	27,554,024.49	15,088,000.00	(776,486.09)	3,965,191.67	-	17,665,984.62	23,083,715.04

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,296,380.75	27,554,024.49	15,088,000.00	(776,486.09)	3,965,191.67	-	17,665,984.62	23,083,715.04
PAGE TOTALS	1,296,380.75	27,554,024.49	15,088,000.00	(776,486.09)	3,965,191.67	-	17,665,984.62	23,083,715.04

Sheet 35.2

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	514,733.41
Received from 2021 Budget Appropriation*	XXXXXXXXXX	400,000.00
	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
Appropriated to Finance Improvement Authorizations	686,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	228,733.41	XXXXXXXXXX
	914,733.41	914,733.41

*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	95,737.00
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	95,737.00	XXXXXXXXXX
	95,737.00	95,737.00

*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.

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
Various Improvements Ord. #21-06	15,088,000.00	13,687,000.00	686,000.00	715,000.00
Total	15,088,000.00	13,687,000.00	686,000.00	715,000.00

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	1,523,538.11
Premium on Sale of Bonds	xxxxxxxxxx	322,015.20
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Operating Fund Appropriation to Fund Note Paydown		600,000.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue	65,228.00	xxxxxxxxxx
Balance - December 31, 2021	2,380,325.31	xxxxxxxxxx
	2,445,553.31	2,445,553.31

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 \$ 148,587,102.70
- 2. Amount of Item 1 Collected in 2021 (*) \$ 147,380,197.93
- 3. Seventy (70) percent of Item 1 \$ 104,010,971.89

(*) 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 \$ _____
- 2. 4% of 2020 Tax Levy for all purposes:

	Levy --	\$	<u>146,527,928.44</u>	=	\$	<u>5,861,117.14</u>
--	---------	----	-----------------------	---	----	---------------------
- 3. Cash Deficit 2021 \$ _____
- 4. 4% of 2021 Tax Levy for all purposes:

	Levy --	\$	<u>148,599,671.11</u>	=	\$	<u>5,943,986.84</u>
--	---------	----	-----------------------	---	----	---------------------

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	74,585.13	\$ 74,585.13
3. Amounts due Special Districts	\$ _____	\$ _____	-	\$ _____
4. Amount due School Districts for School Tax	\$ _____	\$ _____	25,696,482.42	\$ 76,152,756.84

UTILITIES ONLY

Note:

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

**POST CLOSING
TRIAL BALANCE - WATER AND SEWER 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	11,036,090.33	
Investments	30,700.23	
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	651,055.42	
Liens Receivable	1,174.06	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		886,819.83
Encumbrances Payable		155,944.67
Accrued Interest on Bonds and Notes		51,945.89
Accounts Payable		5,200.50
Due to Current Fund		1,777.88
Prepaid Water/Sewer Charges		36,333.48
Subtotal - Cash Liabilities		1,138,022.25 "C"
Reserve for Consumer Accounts and Lien Receivable		652,229.48
Fund Balance		9,928,768.31
Total	11,719,020.04	11,719,020.04

(Do not crowd - add additional sheets)

ANALYSIS OF WATER AND SEWER 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 WATER AND SEWER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	3,080,514.00	3,080,514.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
WATER RENTS	3,605,000.00	4,334,739.84	729,739.84
FIRE HYDRANT SERVICE	120,000.00	80,781.08	(39,218.92)
SEWER RENTS	6,695,000.00	7,675,579.43	980,579.43
WATER AND SEWER CONNECTION FEES	50,000.00	1,116,868.86	1,066,868.86
MISC REVENUE	65,000.00	328,631.29	263,631.29
Reserve for Debt Service			-
Capital Fund Balance	20,757.00	20,757.00	
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	13,636,271.00	16,637,871.50	3,001,600.50
Deficit (General Budget) **			-
	13,636,271.00	16,637,871.50	3,001,600.50

** 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		13,636,271.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		13,636,271.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		13,636,271.00
Deduct Expenditures:		
Paid or Charged	12,739,576.17	
Reserved	886,819.83	
Surplus (General Budget)**		
Total Expenditures		13,626,396.00
Unexpended Balance Canceled (See Footnote)		9,875.00

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

WATER AND SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	16,637,871.50	
Miscellaneous Revenue Not Anticipated	27,901.90	
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		16,665,773.40
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	12,739,576.17	
Reserved	886,819.83	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	13,626,396.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		13,626,396.00
Excess		3,039,377.40
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	3,039,377.40	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	1,460,468.66	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		1,460,468.66

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

RESULTS OF 2021 OPERATIONS - WATER AND SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	3,001,600.50
Unexpended Balances of Appropriations	xxxxxxxxxx	9,875.00
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	27,901.90
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	1,460,468.66
Deficit in Anticipated Revenues	-	xxxxxxxxxx
Cash Refund Prior Year		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	4,499,846.06	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	4,499,846.06	4,499,846.06

OPERATING SURPLUS - WATER AND SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	8,509,436.25
Excess in Results of 2021 Operations	xxxxxxxxxx	4,499,846.06
Amount Appropriated in the 2021 Budget - Cash	3,080,514.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	9,928,768.31	xxxxxxxxxx
	13,009,282.31	13,009,282.31

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

Cash		11,036,090.33
Investments		30,700.23
Interfund Accounts Receivable		
Subtotal		11,066,790.56
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,138,022.25
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		9,928,768.31
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		9,928,768.31

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

SCHEDULE OF WATER AND SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$ <u>575,917.40</u>
Increased by:		
Rents Levied		\$ <u>12,129,747.89</u>
Decreased by:		
Collections	\$ <u>12,054,609.87</u>	
Overpayments applied	\$ _____	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ <u>12,054,609.87</u>
Balance December 31, 2021		\$ <u><u>651,055.42</u></u>

SCHEDULE OF WATER AND SEWER UTILITY LIENS

Balance December 31, 2020		\$ <u>1,331.06</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>-</u>
Decreased by:		
Collections	\$ <u>157.00</u>	
Other	\$ _____	
		\$ <u>157.00</u>
Balance December 31, 2021		\$ <u><u>1,174.06</u></u>

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

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

<u>Caused By</u>	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	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

Sheet 48a

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

Chief Financial Officer

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
WATER AND SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx	6,955,000.00	
Issued	xxxxxxxxxx	1,630,000.00	
Paid	1,325,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	7,260,000.00	xxxxxxxxxx	
	8,585,000.00	8,585,000.00	
2022 Bond Maturities - Capital Bonds			\$ 1,125,000.00
2022 Interest on Bonds		\$ 157,242.44	

INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	157,242.44	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	36,523.67	
Subtotal	\$	120,718.77	
Add: Interest to be Accrued as of 12/31/2022	\$	27,947.56	
Required Appropriation 2022	\$		148,666.33

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Various Capital Improvements - Water and Sewer	80,000.00	1,630,000.00	10/28/2021	2.00%
	80,000.00	1,630,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR LOANS
WATER AND SEWER 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		\$	
WATER AND SEWER UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR LOANS
WATER AND SEWER 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		\$	
WATER AND SEWER UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. <u>Water/Sewer</u> Utility Improvements 09-17		10/28/2021	127,000.00	10/27/2022	1.00%	20,000.00	1,270.00	10/27/2022
2. <u>Water/Sewer</u> Utility Improvements 18-8	1,245,000.00	11/6/2018	1,823,000.00	10/27/2022	1.00%		18,230.00	10/27/2022
3. <u>Water/Sewer</u> Utility Improvements 19-11	876,000.00	11/4/2019	1,060,000.00	10/27/2022	1.00%		10,600.00	10/27/2022
4. <u>Water/Sewer</u> Utility Improvements 20-11	1,500,000.00	11/3/2020	665,000.00	10/27/2022	1.00%		6,650.00	10/27/2022
5. <u>Water/Sewer</u> Utility Improvements 21-7		10/28/2021	5,000,000.00	10/27/2022	1.00%		50,000.00	10/27/2022
6.								
7.								
8.								
9.								
TOTAL	3,621,000.00		8,675,000.00			20,000.00	86,750.00	

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 WATER AND SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	3,621,000.00		8,675,000.00			20,000.00	86,750.00	

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

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

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

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

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

INTEREST ON NOTES - WATER AND SEWER UTILITY BUDGET	
2022 Interest on Notes	\$ 86,750.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 15,422.22
Subtotal	\$ 71,327.78
Add: Interest to be Accrued as of 12/31/2022	\$ 30,844.44
Required Appropriation 2022	\$ 102,172.22

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER AND SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Prinicipal	For Interest/Fees
Monmouth County Capital Lease Program - Series 2013	14,490.00	7,110.00	570.00
Monmouth County Capital Lease Program - Series 2019	227,550.00	43,640.00	12,800.00
Monmouth County Capital Lease Program - Series 2019	143,220.00	22,220.00	6,833.43
Total	385,260.00	72,970.00	20,203.43

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Water Main Improvements Ord. #06-22	38,495.49	84,465.75					38,495.49	84,465.75
Various Water/Sewer Improvements Ord. #07-15	147,580.00	-					147,580.00	-
Various Water/Sewer Improvements Ord. #09-17	-	1,212,680.46					24,750.00	1,187,930.46
Various Water/Sewer Improvements Ord. #10-22	175,925.92	376,000.00					175,925.92	376,000.00
Various Water/Sewer Improvements Ord. #11-21	22,059.48	48,000.00					22,059.48	48,000.00
Various Water/Sewer Improvements Ord. #12-13	74,278.52	391,000.00			23,925.50	81,574.50	-	359,778.52
Various Water/Sewer Improvements Ord. #14-6	210,929.12	637,900.00					210,929.12	637,900.00
Various Water/Sewer Improvements Ord. #15-11	196,162.31	261,000.00					196,162.31	261,000.00
Various Water/Sewer Imp. Ord. #16-09/16-18	48,061.48	-					48,061.48	-
Various Water/Sewer Improvements Ord. #17-7	93,055.83	-					93,055.83	-
Various Water/Sewer Improvements Ord. #18-8		2,554,282.14						2,554,282.14
Various Water/Sewer Improvements Ord. #18-10	98,669.59	-					98,669.59	-
Various Water/Sewer Improvements Ord. #19-11		1,809,347.67					1,000,000.00	809,347.67
Various Water/Sewer Improvements Ord. #19-13	80,000.00	-					80,000.00	-
Various Water/Sewer Improvements Ord. #20-11		1,258,394.40			252,949.91	32,619.81	149,430.28	823,394.40
Various Water/Sewer Improvements Ord. #21-07			6,054,000.00		9,785.00	400,000.00	4,590,215.00	1,054,000.00
PAGE TOTALS	1,185,217.74	8,633,070.42	6,054,000.00	-	286,660.41	514,194.31	6,875,334.50	8,196,098.94

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,185,217.74	8,633,070.42	6,054,000.00	-	286,660.41	514,194.31	6,875,334.50	8,196,098.94
PAGE TOTALS	1,185,217.74	8,633,070.42	6,054,000.00	-	286,660.41	514,194.31	6,875,334.50	8,196,098.94

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,185,217.74	8,633,070.42	6,054,000.00	-	286,660.41	514,194.31	6,875,334.50	8,196,098.94
PAGE TOTALS	1,185,217.74	8,633,070.42	6,054,000.00	-	286,660.41	514,194.31	6,875,334.50	8,196,098.94

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,185,217.74	8,633,070.42	6,054,000.00	-	286,660.41	514,194.31	6,875,334.50	8,196,098.94
PAGE TOTALS	1,185,217.74	8,633,070.42	6,054,000.00	-	286,660.41	514,194.31	6,875,334.50	8,196,098.94

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,185,217.74	8,633,070.42	6,054,000.00	-	286,660.41	514,194.31	6,875,334.50	8,196,098.94
TOTALS	1,185,217.74	8,633,070.42	6,054,000.00	-	286,660.41	514,194.31	6,875,334.50	8,196,098.94

Sheet
52.4

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

WATER AND SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	429,752.57
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
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	429,752.57	XXXXXXXXXX
	429,752.57	429,752.57

WATER AND SEWER 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.

WATER AND SEWER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2021 or Prior Years
Various Water/Sewer Imp Ord 21-07	6,054,000.00	6,054,000.00	-	-
	6,054,000.00	6,054,000.00	-	-

WATER AND SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	1,215,731.59
Premium on Sale of Bonds	xxxxxxxxxx	32,340.74
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
PREMIUM ON BAN SALE		66,892.92
Appropriated to Finance Improvement Authorization		xxxxxxxxxx
Appropriation to 2021 Budget Reserve	20,757.00	xxxxxxxxxx
Balance - December 31, 2021	1,294,208.25	xxxxxxxxxx
	1,314,965.25	1,314,965.25