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

POPULATION LAST CENSUS 27,830 NET VALUATION TAXABLE 2021 7,198,775,893 MUNICODE 1802 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

BERNARDS , County of

SOMERSET

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

of

Signature	Sean McCarthy

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,		Sean McCarthy		, am the Chief Financial			
Officer, License #	N-1632	, of the TOWNSHIP		of			
BERNARDS		, County of	SOMERSET	and that the			
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at							
December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as							
to the veracity of required information included herein, needed prior to certification by the Director of Local Government							
Services, including the	e verification of cas	sh balances as of Decen	nber 31, 2021.				

Signature	Sean McCarthy
Title	Chief Financial Officer
Address	1 Collyer Lane Basking Ridge NJ 07920
Phone Number	908-766-2510
Fax Number	NO ENTRY

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

### THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **BERNARDS** 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)
Certified by me		(Address)
thisday	, 2022	
		(Phone Number)

(Fax Number)

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY				
1.	The outstanding indebt	tedness of the previous fiscal year is not in excess of 3.5%;		
2.	All emergencies appro appropriations;	ved for the previous fiscal year <b>did not exceed 3%</b> of total		
3.	The tax collection rate	exceeded 90%;		
4. Total deferred charges <b>did not equal or exceed 4%</b> of the total tax levy;				
5. There were <b>no "procedural deficiencies" noted</b> by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and				
6.	There was <b>no operati</b> n	ng deficit for the previous fiscal year.		
7.	7. The municipality <b>did not</b> conduct an accelerated tax sale for less than 3 consecutive years.			
8. The municipality <b>did not</b> conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.				
9. The current year budget <b>does not</b> contain a Levy or Appropriation "CAP" waiver.				
10. The municipality has not applied for Transitional Aid for 2022.				
		<b>ot</b> adopt a Special Emergency ordinance for COVID-related /enue (N.J.S.A. 40A:4-53 (I) and (m)).		
The undersigned certifies <u>that this municipality has complied in full in meeting <b>ALL</b> of the <u>above criteria</u> in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.</u>				
Munici	pality:	TOWNSHIP OF BERNARDS		
Chief F	inancial Officer:	Sean McCarthy		
Signat	ure:	Sean McCarthy		
Certific	cate #:	N-1632		
Date:		3/2/2022		

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 acco	rdance with N.J.A.C. 5:30-7.5.			
Municipality: TOWNSHIP OF BERNARDS				
/unicipality:	TOWNSHIP OF BERNARDS			
	TOWNSHIP OF BERNARDS			
Chief Financial Officer:	TOWNSHIP OF BERNARDS			
Chief Financial Officer:	TOWNSHIP OF BERNARDS			
Chief Financial Officer: Signature:	TOWNSHIP OF BERNARDS			
Municipality: Chief Financial Officer: Signature: Certificate #:	TOWNSHIP OF BERNARDS			

22-6001652

Fed I.D. #

TOWNSHIP OF BERNARDS

Municipality

SOMERSET

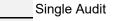
County

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

		Fiscal Year Ending:	December 31, 2021
	(1) Federal programs	(2)	(3)
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>279,135.61</u>	\$737,987.84	\$

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

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



Program Specific Audit

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

- Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).
  - (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
  - (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
  - (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Sean McCarthy Signature of Chief Financial Officer 3/2/2022 Date

## **IMPORTANT !**

### **READ INSTRUCTIONS**

### **INSTRUCTIONS**

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

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

### **CERTIFICATION**

I 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 BERNARDS County of **SOMERSET** during the year 2021 and that sheets 40 to 68 are unnecessary.

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

Name	
Title	

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

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

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

SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF BERNARDS MUNICIPALITY

SOMERSET

COUNTY

Sheet 2

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

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

Title of Account		Debit	Credit
CASH		26,230,771.77	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIO	R CITIZENS	-	23,256.52
eivables with Full Reserves: TAXES RECEIVABLE:			
PRIOR	13,621.77		
CURRENT	519,788.92		
SUBTOTAL		533,410.69	
TAX TITLE LIENS RECEIVABLE		72,641.00	
PROPERTY ACQUIRED FOR TAXES		195,100.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE			
INTERFUND RECEIVABLE		843.06	
ADVANCE TO PAYROLL ACCOUNT		25,000.00	
REVENUE ACCOUNTS RECEIVABLE		18,454.10	
-			
-			
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55) DEFICIT		-	
		-	
Page Totals:	d - add additional sh	27,076,220.62	23,256.5

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	27,076,220.62	23,256.52
APPROPRIATION RESERVES		3,397,231.65
ENCUMBRANCES PAYABLE		822,376.04
AMOUNT DUE TO FEDERAL AND STATE GRANT FUND		1,350,543.52
TAX OVERPAYMENTS		
PREPAID TAXES		973,236.15
ACCOUNTS PAYABLE		56,709.28
OUTSIDE LIENS		1,596.91
DUE TO STATE:		
MARRIAGE LICENCE		575.00
DCA TRAINING FEES		19,142.00
BURIAL PERMIT		5.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		_
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		
RESERVE FOR SALE OF MUNICIPAL ASSETS		172,452.53
RESERVE FOR LANDFILL SOLAR		275,000.00
RESERVE FOR RECREATION FIELDS		368,397.47
RESERVE FOR LIBRARY BEQUESTS		237,001.78
RESERVE FOR LIBRARY ACCUMULATED RESERVES		1,218,515.81
PAGE TOTAL	27,076,220.62	8,916,039.66
(Do not crowd - add additiona		

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	27,076,220.62	8,916,039.66
	_	
	_	
	_	
	_	
	_	
	_	
SUBTOTAL	27,076,220.62	8,916,039.66 <b>"C"</b>
RESERVE FOR RECEIVABLES		845,448.85
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		
FUND BALANCE		17,314,732.11
TOTALS	27,076,220.62	27,076,220.62

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

## POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2 \*

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Public Assistance Trust Fund #1		
Cash - Treasurer	10,000.00	
Reserve for Public Assistance Expenditures		10,000.00
TOTALS	10,000.00	10,000.00
(Do not crowd - add addi	ional sheets)	10,000.00

(Do not crowd - add additional sheets)

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

## POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH		
GRANTS RECEIVABLE	603,152.80	
DUE FROM/TO CURRENT FUND	1,350,543.52	
ENCUMBRANCES PAYABLE		156,786.75
		100,100.10
APPROPRIATED RESERVES		381,395.38
UNAPPROPRIATED RESERVES		1,415,514.19
TOTALS	1,953,696.32	1,953,696.32

(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	12,830.43	
DUE TO - CURRENT FUND		3.88
DUE TO STATE OF NJ		176.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		9,805.55
PREPAID LICENSES		2,844.60
FUND TOTALS	12,830.43	12,830.43
ASSESSMENT TRUST FUND		
CASH	_	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS		-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS		_

## 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	5,971,481.41	
Reserve for Developer's Escrow		2,013,386.72
Reserve for Snow Removal		522,545.17
Reserve for Library State Aid		14,626.00
Reserve for Recycling Expenditures		13,469.61
Reserve for Public Defender		-
Reserve for Accumulated Absence Expenditures		562,006.72
Reserve for Uniform Fire Safety Act Penalties		37,029.07
Reserve for Parking Offenses Adjudication Act		492.00
Reserve for Municipal Alliance		25,922.93
Reserve for Affordable Housing		1,058,581.54
OTHER TRUST FUNDS PAGE TOTAL	5,971,481.41	4,248,059.76

(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	5,971,481.41	4,248,059.76
OTHER TRUST FUNDS (continued)		
Reserve for Unemployment Compensation		279,191.30
Reserve for Self Insurance		715,869.28
Reserve for Municipal Open Space Fund		3,319.60
Reserve for County Environmental Health Act		9,186.42
Reserve for Forfeited Asset Trust Fund		49,694.96
Reserve for Recreation		13,107.20
Reserve for Landfill Closure		28,043.28
Reserve for Animal Control Exp Donations		1,700.00
Reserve for Empl Recognition Donations		14,475.32
Reserve for Green Initiatives Donations		26,047.38
Reserve for Health Prev Prog Donations		3,824.05
Reserve for Police Equipment Donations		7,183.20
Reserve for Police Program Donations		6,720.28
Reserve for DARE Program Donations		739.07
Reserve for Comm Policing Donations		3,811.35
Reserve for Recreation Prog Donations		14,275.48
Reserve for Mem Trees & Benches Donations		6,403.31
Reserve for St. Signage-Hills Donations		13,550.00
Reserve for Tree Arboretum Donations		51.00
Reserve for Tree Replacement Donations		196,418.45
Reserve for Tax Sale Premiums		193,600.00
Reserve for Stormwater Management		30,177.63
Reserve for Payroll Deductions Payable		15,776.86
Due Current Fund - Payroll Advance		25,000.00
Due BTSA - Payroll Advance		65,000.00
Amt. Due Current Fund - Trust		242.52
Amt. Due Current Fund - Payroll		13.71
TOTALS	5,971,481.41	5,971,481.41

## 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	5,971,481.41	5,971,481.41
OTHER TRUST FUNDS (continued)		
TOTALS	5,971,481.41	5,971,481.41

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2021</u>
Reserve for Developer's Escrow	1,791,684.51	1,460,107.41	1,238,405.20	2,013,386.72
Reserve for Snow Removal	533,740.88	100,000.00	111,195.71	522,545.17
Reserve for Library State Aid	11,549.00	14,626.00	11,549.00	14,626.00
Reserve for Recycling Expenditures	1,334.40	285,488.09	273,352.88	13,469.61
Reserve for Public Defender	1,330.00	1,242.00	2,572.00	-
Reserve for Accumulated Sick Leave Ex	455,530.00	110,209.05	3,732.33	562,006.72
Reserve for Uniform Fire Safety Act Pen	24,952.15	30,108.00	18,031.08	37,029.07
Reserve for Parking Offenses Adjudicati	478.00	14.00		492.00
Reserve for Municipal Alliance	26,729.11	1,541.79	2,347.97	25,922.93
Reserve for Affordable Housing	714,634.91	399,237.53	55,290.90	1,058,581.54
Reserve for Unemployment Compensati	222,127.93	64,092.66	7,029.29	279,191.30
Reserve for Self Insurance	712,364.92	28,628.67	25,124.31	715,869.28
Reserve for Municipal Open Space Func	3,319.60			3,319.60
Reserve for County Environmental Healt	9,156.42	30.00		9,186.42
Reserve for Forfeited Asset Trust Fund	42,729.20	6,965.76		49,694.96
Reserve for Recreation	48,671.92	153,232.50	188,797.22	13,107.20
Reserve for Landfill Closure	33,610.14	34.83	5,601.69	28,043.28
Reserve for Animal Control Exp Donatio	1,700.00			1,700.00
Reserve for Empl Recognition Donations	13,225.32	1,250.00		14,475.32
Reserve for Green Initiatives Donations	39,655.20	5,900.00	19,507.82	26,047.38
Reserve for Health Prev Prog Donations	3,519.05	305.00		3,824.05
Reserve for Police Equipment Donations	16,522.20	150.00	9,489.00	7,183.20
Reserve for Police Program Donations	6,720.28			6,720.28
Reserve for DARE Program Donations	739.07			739.07
Reserve for Comm Policing Donations	3,811.35			3,811.35
Reserve for Recreation Prog Donations	14,654.98	6,560.00	6,939.50	14,275.48
Reserve for Mem Trees & Benches Don	6,596.99	7,450.00	7,643.68	6,403.31
Reserve for St. Signage-Hills Donations	13,550.00			13,550.00
Reserve for Tree Arboretum Donations	2,451.00		2,400.00	51.00
Reserve for Tree Replacement Donation	196,418.45			196,418.45
Reserve for Tax Sale Premiums	467,800.00	40,100.00	314,300.00	193,600.00
Reserve for Stormwater Management	19,197.05	12,800.00	1,819.42	30,177.63
Reserve for Payroll Deductions Payable	138,703.34	16,231,902.32	16,354,828.80	15,776.86
				-
				-
				-
				-
				-
PAGE TOTAL \$	5,579,207.37 \$	18,961,975.61 \$	18,659,957.80 \$	5,881,225.18

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

	Amount Dec. 31, 2020 per Audit			Balance as at
<u>Purpose</u>	<u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Dec. 31, 2021</u>
PREVIOUS PAGE TOTAL	5,579,207.37	18,961,975.61	18,659,957.80	5,881,225.18
				-
				_
				_
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
PAGE TOTAL	\$5,579,207.37\$	18,961,975.61 \$	18,659,957.80 \$	5,881,225.18

Sheet 6b TOTAL

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

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

\*Show as red figure

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	-	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	
CASH	9,418,154.65	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED		
DUE TO - CURRENT FUND		582.95
PAGE TOTALS	9,418,154.65	582.95

(Do not crowd - add additional sheets)

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	9,418,154.65	582.95
BOND ANTICIPATION NOTES PAYABLE		_
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		_
LOANS PAYABLE		_
CAPITAL LEASES PAYABLE		_
RESERVE FOR PRELIMINARY EXPENSES		1,875.00
RESERVE FOR OFF-TRACT TRANSPORTATION		142,215.00
		112,210100
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		4,169,738.44
UNFUNDED		
ENCUMBRANCES PAYABLE		4,585,524.38
		.,,.
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		518,218.88
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL FUND BALANCE		-
	9,418,154.65	9,418,154.65

(Do not crowd - add additional sheets)

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

	Cas	sh	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	120,543.93	26,466,279.39	356,051.55	26,230,771.77
Grant Fund				-
Trust - Animal Control	25.00	12,805.43		12,830.43
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		6,024,292.24	52,810.83	5,971,481.41
Trust - Arts and Culture			, , , , , , , , , , , , , , , , , , ,	- -
General Capital		9,418,154.65		9,418,154.65
Public Assistance**		10,000.00		10,000.00
UTILITIES:		,		
Golf Utility	100.00	83,684.40		83,784.40
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Total	120,668.93	42,015,216.11	408,862.38	41,727,022.66

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

Sheet 9

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

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

Peapack-Gladstone Bank Sweep 990004472 (Current)	16,250,745.57
Peapack-Gladstone Bank 400145778 (Current-NEW)	1.62
Peapack-Gladstone Bank 5756537 (Payroll)	108,000.57
Peapack-Gladstone Bank 5756529 (Dog)	12,573.82
Peapack-Gladstone Bank 5756502 (Trust-Other)	1,564,574.07
Peapack-Gladstone Bank 5756545 (Capital)	6,864,330.07
Peapack-Gladstone Bank 5756510 (Golf Utility)	51,382.02
Peapack-Gladstone Bank Money Market 400015332 (Current)	528,353.45
PNC CD 31200251865 (Landfill Closure Escrow)	33,644.97
Lakeland Bank 661404024 (Trust)	1,693,259.03
Lakeland Bank 661401661 (Current)	4,214,533.77
State of N. J. Cash Management Fund #71625 (Current)	5,472,644.97
State of N. J. Cash Management Fund #71625 (Capital)	2,553,824.58
State of N. J. Cash Management Fund #71625 (Trust)	9,164.76
State of N. J. Cash Management Fund #71625 (Dog)	231.61
State of N. J. Cash Management Fund #71625 (Self Ins.)	715,869.28
State of N. J. Cash Management Fund #71625 (U.C.I.)	279,191.30
State of N. J. Cash Management Fund # 71625 (Accumulated Absence)	562,006.72
State of N. J. Cash Management Fund #71625(Pub. Asst.)	10,000.00
State of N. J. Cash Management Fund #71625(Golf Utility)	32,302.38
State of N. J. Cash Management Fund #94919(Aff.Housing)	1,058,581.54
PAGE TOTAL	42,015,216.10

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

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

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

PREVIOUS PAGE TOTAL	42,015,216.10
TOTAL PAGE	42,015,216.10

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
NJ Body Armor Grant		2,832.55	2,832.55			-
Hepatitis B Grant - NJ		130.00	130.00			-
Recycling Tonnage Grant		19,064.59	19,064.59			-
Somerset County Youth Services Comm.		3,500.00	3,500.00			-
Somerset County Cultural and Heritage GrantLyons Train Sta	3,438.00					3,438.00
Somerset County Cultural and Heritage GrantLyons Canopy	96,580.00					96,580.00
Somerset County Cultural - Plays in the Park		1,500.00	1,500.00			-
NJ DOT Municipal Aid Grant	799,131.64	400,000.00	1,015,000.00			184,131.64
NJDOH - Strengthening LPH Capacity 2021		142,236.00	120,788.00		21,447.74	0.26
NJDOH - Strengthening LPH Capacity 2022		291,042.00	44,590.00			246,452.00
NJDOH - VSF OLPH 2022		50,000.00	856.00			49,144.00
NJACCHO - Covid 19	28,267.00		28,267.00			-
NJACCHO - Covid 19		6,131.87	6,131.87			-
Somerset County Municipal Alliance	5,366.96				5,366.96	-
NJDHTS "Drunk Driving Enforcement"		6,154.48	6,154.48			-
NJ Body Worn Cameras		59,102.00	59,102.00			-
Somerset Cty Municipal Alliance (Ch. 159)		8,474.92				8,474.92
Somerset Cty Municipal Alliance - Local Match (Ch. 159)		2,118.73	2,118.73			-
Somerset Cty Municipal Alliance		6,199.93	6,199.93			-
PAGE TOTALS	932,783.60	998,487.07	1,316,235.15		26,814.70	588,220.82

## 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	932,783.60	998,487.07	1,316,235.15	-	26,814.70	588,220.82
Somerset Cty Municipal Alliance - Local Match		1,549.98	1,549.98			
SC Human Services - Senior Food Security & Wellness		79,971.98	65,040.00			14,931.98
NJDEP Clean Communities Program		59,489.88	59,489.88			-
Emergency Management Funding		10,000.00	10,000.00			-
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PAGE TOTALS	932,783.60	1,149,498.91	1,452,315.01	-	26,814.70	603,152.80

## 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	932,783.60	1,149,498.91	1,452,315.01	-	26,814.70	603,152.80
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TOTALS	932,783.60	1,149,498.91	1,452,315.01	-	26,814.70	603,152.80

	Grant	Balance	Transferred Budget App		Expended	Other	Cancelled	Balance
		Jan. 1, 2021	Budget	Appropriation By 40A:4-87	'			Dec. 31, 2021
	Hepatitis B Grant	4,304.33	130.00		300.00			4,134.33
	Drunk Driving Enforcement Fund	10,657.63		6,154.48	180.00			16,632.11
	NJACCHO-Emergency Preparedness	5,625.43						5,625.43
	NJDOT Municipal Aid Grant	388,599.26	400,000.00		786,099.02			2,500.24
	Somerset County Municipal Alliance	5,396.96	6,199.93	8,474.92	12,229.93		5,366.96	2,474.92
	Somerset County Youth Services Commision	5,543.64	3,500.00		9,043.64			-
	Emergency Management Services			10,000.00	10,000.00			-
She 11	NJ Body Armor Fund	2,287.69	2,832.55		2,287.69			2,832.55
1 et	Federal Body Armor Grant	3,819.99			1,172.53			2,647.46
	Somerset County Cultural - Plays in the Park	2,500.00	1,500.00		2,500.00			1,500.00
	NJDEP Recycling Tonnage Grant	_		19,064.59	19,064.59			-
	NJDEP Clean Communities	0.00		59,489.88	59,489.88			0.00
	NJBPU Clean Fleet EV Grant	9,500.00						9,500.00
	NJACCHO - Covid 19	_		6,131.87				6,131.87
	Somerset County Cultural - Lyons Canopy	554.49			554.49			-
	Somerset County Municipal Alliance-Local Match	_	1,549.98	2,118.73	3,668.71			-
	NJDOH- 22Strengthening LPH Capacity			291,042.00	63,047.53			227,994.47
	NJ- Body Worn Cameras			59,102.00	-			59,102.00
	Senior Food Security and Wellness Prgram			79,971.98	79,971.98			-
	PAGE TOTALS	438,789.42	415,712.46	541,550.45	1,049,609.99		5,366.96	341,075.38

Grant	Balance Jan. 1, 2021	Transferrec Budget App Budget	from 2021 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	438,789.42	415,712.46		1,049,609.99	-	5,366.96	341,075.38
NJDOH- 21Strengthening LPH Capacity		142,236.00		120,788.26		21,447.74	-
NJDOH- VSF OLPH 22			50,000.00	9,680.00			40,320.00
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PAGE TOTALS	438,789.42	557,948.46	591,550.45	1,180,078.25	-	26,814.70	381,395.38

Shee 11.1

Grant	Balance Jan. 1, 2021	Transferred Budget Apr Budget	from 2021 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	438,789.42	557,948.46		1,180,078.25		26,814.70	381,395.38
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PAGE TOTALS	438,789.42	557,948.46	591,550.45	1,180,078.25		26,814.70	- 381,395.38

Grant	Balance Jan. 1, 2021	Transferrec Budget App Budget	from 2021 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	438,789.42	557,948.46		1,180,078.25	-	26,814.70	381,395.38
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TOTALS	438,789.42	557,948.46	591,550.45	1,180,078.25	-	26,814.70	381,395.38

Sheet 11 Totals

Grant	Balance Jan. 1, 2021		Transferred from 2021 Budget Appropriations Budget Appropriation By 40A:4-87		Other	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS		-	-		-	
Hepatitis B Grant - NJ	130.00	130.00				-
LFRF 2021 - Local Fiscal Recovery Fund Prgrm	_			1,415,014.19		1,415,014.19
Somerset County Cultural and Heritage GrantPlays	1,500.00	1,500.00		500.00		500.00
						-
						-
						-
Sheet						-
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12 2						-
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TOTALS	1,630.00	1,630.00	-	1,415,514.19	-	1,415,514.19

Sheet 12 Totals

# \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	<b>XXXXXXXXX</b>
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	****	
Levy School Year July 1, 2021 - June 30, 2022	****	
Levy Calendar Year 2021	xxxxxxxxxx	94,873,307.00
Paid	94,873,307.00	<b>XXXXXXXXX</b>
Balance - December 31, 2021	****	<b>XXXXXXXXX</b>
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	94,873,307.00	94,873,307.00

ol debt service, emergency authorizations-schools, transfer to ng rype Board of Education for use of local schools.

# Must include unpaid requisitions.

## **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

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

# **REGIONAL HIGH SCHOOL TAX**

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

# COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	
2021 Levy:		<b>XXXXXXXXX</b>
General County	xxxxxxxxxx	22,169,868.04
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	2,097,052.05
Due County for Added and Omitted Taxes	xxxxxxxxxx	40,981.75
Paid	24,307,901.84	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	XXXXXXXXXX
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes		<b>XXXXXXXXX</b>
	24,307,901.84	24,307,901.84

# SPECIAL DISTRICT TAXES

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

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

## **STATEMENT OF GENERAL BUDGET REVENUES 2021**

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated Surplus Anticipated with Prior Written Consent of	12,700,000.00	12,700,000.00	-
Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	5,389,495.85	6,982,958.79	1,593,462.94
Added by N.J.S.A. 40A:4-87 (List on 17a)	591,550.45	591,550.45	
Total Miscellaneous Revenue Anticipated	5,981,046.30	7,574,509.24	1,593,462.94
Receipts from Delinquent Taxes	305,000.00	414,142.76	109,142.76
Amount to be Raised by Taxation:		****	
(a) Local Tax for Municipal Purposes	21,121,995.45	xxxxxxxx	<b>xxxxxxx</b>
(b) Addition to Local District School Tax		xxxxxxxx	<b>xxxxxxx</b>
(c) Minimum Library Tax	2,389,934.00	xxxxxxxx	<b>XXXXXXXXX</b>
Total Amount to be Raised by Taxation	23,511,929.45	27,493,364.58	3,981,435.13
	42,497,975.75	48,182,016.58	5,684,040.83

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	142,408,894.29
Amount to be Raised by Taxation	<b>XXXXXXXX</b>	xxxxxxxx
Local District School Tax	94,873,307.00	xxxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	24,266,920.09	xxxxxxxx
Due County for Added and Omitted Taxes	40,981.75	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	4,265,679.13
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	27,493,364.58	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or defined to the statement at the top of this sheet.	ficit 146,674,573.42	146,674,573.42

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

### STATEMENT OF GENERAL BUDGET REVENUES 2021 (Continued)

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

Source	Budget	Realized	Excess or Deficit
C159 NJDOH - Covid19 VSF	50,000.00	50,000.00	-
C159 NJDOH - Covid19 Strengthening LPH Capacity 202	291,042.00	291,042.00	-
C159 NJ Law & Public Safety - Body-Worn Cameras	59,102.00	59,102.00	_
C159 SC Human Services - Senior Food Security & Welln	79,971.98	79,971.98	-
C159 NJACCHO - Covid19 2021	6,131.87	6,131.87	-
C159 Somerset Cty Municipal Alliance	8,474.92	8,474.92	_
C159 Somerset Cty Municipal Alliance - Local Match	2,118.73	2,118.73	-
C159 NJOEM - Emergency Management Performance	10,000.00	10,000.00	-
C159 NJ DDEF	6,154.48	6,154.48	_
C159 NJDEP - Clean Communities Program	59,489.88	59,489.88	-
C159 NJDEP - Recycling Tonnage Grant	19,064.59	19,064.59	_
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PAGE TOTALS	591,550.45	591,550.45	_

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

### STATEMENT OF GENERAL BUDGET REVENUES 2021 (Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	591,550.45	591,550.45	-
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TOTALS	591,550.45	- 591,550.45	-

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

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

2021 Budget As Adopted		41,906,425.30
2021 Budget - Added by N.J.S.A. 40A:4-87		591,550.45
Appropriated for 2021 (Budget Statement Item 9)		42,497,975.75
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		42,497,975.75
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		42,497,975.75
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	30,835,064.97	
Paid or Charged - Reserve for Uncollected Taxes	4,265,679.13	
Reserved	3,397,231.65	
Total Expenditures		38,497,975.75
Unexpended Balances Canceled (see footnote)		4,000,000.00

#### FOOTNOTES - RE: OVEREXPENDITURES

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

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

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

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

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

# **RESULTS OF 2021 OPERATIONS**

#### CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	1,593,462.94
Delinquent Tax Collections	xxxxxxxx	109,142.76
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	3,981,435.13
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxx	4,000,000.00
Miscellaneous Revenue Not Anticipated	ххххххххх	307,857.82
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	<b>XXXXXXXX</b>	_
Payments in Lieu of Taxes on Real Property		
Sale of Municipal Assets		
Unexpended Balances of 2020 Appropriation Reserves	*****	3,291,971.25
Prior Years Interfunds Returned in 2021	******	25,781.41
Prior Year Due from Grant Fund		492,364.18
Prior Year Taxes Refunded		15,397.89
		10,001.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		
Balance - January 1, 2021	_	<b>XXXXXXXX</b>
Balance - December 31, 2021	xxxxxxxx	_
Deficit in Anticipated Revenues:	xxxxxxxx	****
Miscellaneous Revenues Anticipated	_	xxxxxxxx
Delinquent Tax Collections	_	<b>XXXXXXXX</b>
		xxxxxxxx
Required Collection on Current Taxes	_	xxxxxxxx
Interfund Advances Originating in 2021	25,000.00	xxxxxxxx
PY Sr Citizens Deductions Disallowed	770.54	
PY Disabled Deductions Disallowed	500.00	
Deficit Balance - To Trial Balance (Sheet 3)		-
Surplus Balance - To Surplus (Sheet 21)	13,791,142.84	xxxxxxxx
	13,817,413.38	13,817,413.38

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	
Clerk	3,269.50
Registrar	291.00
Board of Health	31,870.00
Public Works	6,629.03
Tax Collector	1,152.67
Traffic Control Administrative Fees	93,379.32
Purchasing	597.55
Inspection Fees	6,087.50
Prior Year Refunds	3,890.49
Fire Prevention	18,238.08
Municipal Court	3,532.50
Prior Year Check Voided	50.00
PB Escrow Fees Administrative Fees	20,241.58
MRNA	96,212.24
Insurance Dividends	12,783.00
Police	58.67
Construction Fines	7,450.00
Farmland Inspection Fees	700.00
Copies MRNA	64.69
Return Check Fees	660.00
Mayor Marriage Donations	700.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	307,857.82

# SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	16,223,589.27
2.	<b>XXXXXXXX</b>	
3. Excess Resulting from 2021 Operations	<b>XXXXXXXX</b>	13,791,142.84
4. Amount Appropriated in the 2021 Budget - Cash	12,700,000.00	xxxxxxxx
<ol> <li>Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>	-	<b>XXXXXXXXX</b>
6.		xxxxxxxx
7. Balance - December 31, 2021	17,314,732.11	хххххххх
	30,014,732.11	30,014,732.11

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

Cash	26,230,771.77
Investments	
Sub Total	26,230,771.77
Deduct Cash Liabilities Marked with "C" on Trial Balance	8,916,039.66
Cash Surplus	17,314,732.11
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:* (1) Due from State of N.J. Senior Citizens and Veterans Deduction	
Deferred Charges #	
Cash Deficit #	
Total Other Assets	_
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	17,314,732.11

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1.	Amount of Levy as per Duplicate (Analysis) #	<b>#</b>		\$	142,706,431.36
	or (Abstract of Ratables)			\$	
2.	Amount of Levy - Special District Taxes			\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$	240,135.04
5b.	Subtotal 2021 Levy Reductions Due to Tax Appeals** Total 2021 Tax Levy	\$ <u>142,946,566.40</u> \$ <u>7,975.17</u>	Ι	\$	142,938,591.23
6.	Transferred to Tax Title Liens			\$	7,636.09
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	2,271.93
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2020		\$1,154,225.82		
	In 2021*		\$ 140,533,951.28		
	Homestead Benefit Credit		\$ 622,491.85		
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed		\$98,225.34	_	
	Total To Line 14		\$142,408,894.29	=	
11.	Total Credits			\$	142,418,802.31
12.	Amount Outstanding December 31, 2021			\$	519,788.92
13.	Percentage of Cash Collections to Total 202 (Item 10 divided by Item 5c) is <b>99.62%</b>	•			
Note	e : If municipality conducted Accelerated T	ax Sale or Tax Levy S	ale check herea	nd co	omplete sheet 22a
14.	Calculation of Current Taxes Realized in Cas	sh:			
	<b>T</b> ( ) ( ) ( )				

Total of Line 10	\$ 142,408,894.29
Less: Reserve for Tax Appeals Pending	
State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 142,408,894.29

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.

<sup>\*</sup> Include overpayments applied as part of 2021 collections.

<sup>\*\*</sup> 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)	\$	142,408,894.29
LESS: Proceeds from Accelerated Tax Sale		
Net Cash Collected	\$	142,408,894.29
Line 5c (sheet 22) Total 2021 Tax Levy	\$	142,938,591.23
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.63%

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 142,408,894.29
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 142,408,894.29
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 142,938,591.23
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 99.63%

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

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		<b>XXXXXXXX</b>
Due To State of New Jersey	****	14,731.86
2. Senior Citizens Deductions Per Tax Billings	10,250.00	<b>XXXXXXXX</b>
3. Veterans Deductions Per Tax Billings	86,250.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	3,000.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	хххххххх	1,274.66
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	xxxxxxxx	1,270.54
9. Received in Cash from State	xxxxxxxx	105,479.46
10.		
12. Balance - December 31, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	
Due To State of New Jersey	23,256.52	xxxxxxxx
	122,756.52	122,756.52

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

Line 2	10,250.00
Line 3	86,250.00
Line 4	3,000.00
Sub - Total	99,500.00
Less: Line 7	1,274.66
To Item 10, Sheet 22	98,225.34

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

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

Appeals Not Adjusted by December 31, 2021

Signature of Tax Collector

License #

Date

### SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		492,279.27	xxxxxxxx
A. Taxes	427,274.36	xxxxxxxxx	<b>XXXXXXXXX</b>
B. Tax Title Liens	65,004.91	xxxxxxxxx	<b>XXXXXXXXX</b>
2. Canceled:		xxxxxxxx	*****
A. Taxes		xxxxxxxxx	780.37
B. Tax Title Liens	<b>XXXXXXXXX</b>		
3. Transferred to Foreclosed Tax Title Liens:	<b>xxxxxxxx</b>	xxxxxxxx	
A. Taxes		<b>XXXXXXXX</b>	
B. Tax Title Liens	<b>XXXXXXXX</b>		
4. Added Taxes	1,270.54	xxxxxxxxx	
5. Added Tax Title Liens		xxxxxxxxx	
6. Adjustment between Taxes (Other than Current Year) and T	<b>XXXXXXXXX</b>		
A. Taxes - Transfers to Tax Title Liens	<b>XXXXXXXXX</b> ((	1)	
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxxx
7. Balance Before Cash Payments		<b>XXXXXXXXX</b>	492,769.44
8. Totals		493,549.81	493,549.81
9. Balance Brought Down		492,769.44	xxxxxxxx
10. Collected:		<b>XXXXXXXX</b>	414,142.76
A. Taxes	414,142.76	<b>XXXXXXXX</b>	xxxxxxxx
B. Tax Title Liens		<b>xxxxxxxx</b>	xxxxxxxx
11. Interest and Costs - 2021 Tax Sale			<b>XXXXXXXXX</b>
12. 2021 Taxes Transferred to Liens		7,636.09	<b>XXXXXXXXX</b>
13. 2021 Taxes		519,788.92	xxxxxxxxx
14. Balance - December 31, 2021		xxxxxxxxx	606,051.69
A. Taxes	533,410.69	xxxxxxxxx	<b>XXXXXXXXX</b>
B. Tax Title Liens	72,641.00	<b>XXXXXXXX</b>	xxxxxxxx
15. Totals		1,020,194.45	1,020,194.45

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **84.04%** 

17. Item No.14 multiplied by percentage shown above is **509,325.84** 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	195,100.00	xxxxxxxx
2. Foreclosed or Deeded in 2021	xxxxxxxx	xxxxxxxx
3. Tax Title Liens	-	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	xxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2021	xxxxxxxx	195,100.00
	195,100.00	195,100.00

#### CONTRACT SALES

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

#### MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2021		<b>XXXXXXXX</b>
21. 2021 Sales from Foreclosed Property		<b>XXXXXXXX</b>
22. Collected*	хххххххх	
23.	<b>XXXXXXXXX</b>	
24. Balance - December 31, 2021	xxxxxxxx	
	-	
Analysis of Sale of Property: \$ *Total Cash Collected in 2021		

Realized in 2021 Budget

To Results of Operation (Sheet 19) \_\_\_\_\_

### DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

Caused By	Dec. pe	mount 31, 2020 r 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	\$	\$		\$	\$ -
	\$	\$\$		\$	\$ 
	\$	\$		\$	\$ 
	\$	\$		\$	\$ 
	\$	\$		\$	\$ -
	\$	\$		\$	\$ -
	\$	\$		\$	\$ -
TOTAL DEFERRED CHARGES	\$	\$	-	\$ -	\$ 

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

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

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

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

					REDU	CED IN	
Date	Purpose	Amount	Not Less Than	Balance		21	Balance
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
							-
							_
							-
							-
							-
							_
							_
							_
							_
							_
							_
							_
							_
	Totals	-	-	-	-	-	-

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

Chief Financial Officer

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

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

					REDUC	CED IN	
Date	Purpose	Amount	Not Less Than	Balance	20		Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled	Dec. 31, 2021
			Authonzed		Budget	By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							_
							_
							-
							-
	Totals	-	_	_	-	_	-

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

Chief Financial Officer

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

#### SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2022 DEBT SERVICE FOR BONDS CENERAL CAPITAL BONDS

GENERAL CAPITAL BONDS

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

#### LIST OF BONDS ISSUED DURING 2021

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

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

LOAN

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

#### LIST OF LOANS ISSUED DURING 2021

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

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

LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		<u>xxxxxxxxx</u>	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$-
LOAN	[	1	
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	<b>xxxxxxx</b>	
	_	-	
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	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	<b>XXXXXXXX</b>	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$-
LOAN	[ 	1 <del></del>	
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$-

#### LIST OF LOANS ISSUED DURING 2021

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

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
			-
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SI Outstanding - January 1, 2021	ERIAL BONDS		_
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021		****	
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Serv	ice" (*Items)		\$-

#### LIST OF BONDS ISSUED DURING 2021

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

# 2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

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

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

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	<b>2022 Budget</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTAL	S	-		-			-	-	
<u>ი</u>									
+ 									
F	PAGE TOTALS	_		_			_	-	

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

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

33.1

\*"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	<b>2022 Budget</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
	PREVIOUS PAGE TOTALS			-					
Sheet									
သ သ									
	PAGE TOTALS	_		-				-	

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

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

Totals

\*"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	<b>2022 Budget</b> For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-			-	_	

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

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

submitted with statement.

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

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2022 Budget Requirements		
	Dec. 31, 2021	For Principal	For Interest/Fees	
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
12.				
13.				
14.				
Total	_	-		

(Do not crowd - add additional sheets)

Sheet 34a

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	nuary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 2021	
not merely designate by a code number.		Canceled	Funded	Unfunded				
2120I BRFC Emergency Equipment	5,501.55			-	-		5,501.55	
2180/ Emergency Communications Equipment	238,926.90			238,926.90			-	
2271/ Engineering Projects	2,322.50						2,322.50	
2271C Facility Improvements	742.05			742.05				
2271E Park Infrastructure Improvements	21,899.71				21,899.71		0.00	
2312C Facility Improvements	8,818.24			8,818.24			-	
2337/ Engineering Projects	51,413.86				3,800.00		47,613.86	
2337C Facility Improvements	21,537.82			3,405.00	13,783.91		4,348.91	
2337F Systems Administration	18,593.14						18,593.14	
2337CBRFA Equipment	594.02						594.02	
2361(Pool Infrastructure Improvements (Ord 2373)	49.00						49.00	
2366C Facility Improvements	2,125.79				2,125.79			
2366FBRFA Equipment	1,953.26						1,953.26	
2366J Park Infrastructure Improvements	40,397.00				12,762.95		27,634.05	
2382/ Engineering Projects	968.49						968.49	
2382E Fleet	89,115.14				89,115.14		-	
2387/ Engineering Projects	220,223.35			111,269.63	86,074.32		22,879.40	
Page Total	725,181.82	-	_	363,161.82	229,561.82	_	132,458.18	

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 2021	
not merely designate by a code number.	Funded Unfunded Authorizations	Canceled	Funded	Unfunded				
PREVIOUS PAGE TOTALS	725,181.82	-	-	363,161.82	229,561.82		132,458.18	
2387I Facility Improvements	28,146.57				33,895.29		-	
2387(DPW Equipment & Repairs	132,667.43				28,146.57		0.00	
2387I BRFAS Equipment	12,575.18			2,011.68			130,655.75	
2387FBRFC Equipment	1,441.25			8,615.18	3,960.00		(0.00)	
2387(LCFC Equipment	27,781.84						1,441.25	
2387I Park Infrastructure Improvements	54,804.10				27,781.84		(0.00)	
2387ł Pool Infrastructure Improvements (Ord 2387)	19,633.18			4,347.48	37,191.21		13,265.41	
2397/Engineering Projects	245,370.46			6,034.27	13,598.91		-	
2417/ Engineering Projects	201,501.77			95,481.60	9,450.00		140,438.86	
2417I Facility Improvements	33,933.47			96,025.65	105,431.73		44.39	
2417(DPW Equipment & Repairs	11,269.48				33,933.47		-	
2417I Systems Administration	110,000.00				7,164.71		4,104.77	
2417I BRFAS Equipment	221,478.96				1,900.00		108,100.00	
2417FBRFC Equipment	66,458.21			8,254.12	13,224.84		200,000.00	
2417(LCFC Equipment	1,658.80						66,458.21	
2417l Grounds Equipment	26,872.17						1,658.80	
2417I Park Infrastructure Improvements	65,000.00				23,377.95		3,494.22	
2417ł Pool Infrastructure Improvements							65,000.00	
PAGE TOTAL	S 1,985,774.69	-		583,931.80	568,618.34	-	867,119.84	

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 2021	
not merely designate by a code number.	Funded			Canceled	Funded	Unfunded		
PREVIOUS PAGE TOTALS	1,985,774.69	-	-	583,931.80	568,618.34		867,119.84	-
2442/Enginerring Projects	1,000,000.00			115,134.29	884,865.71		_	
2446/Enginerring Projects	2,388,420.09			807,386.57	1,044,999.17		536,034.35	
2446I Facility Improvements	223,906.51			26,106.02	68,432.88		129,367.61	
2446(DPW Equipment./ Repairs	256,904.37			0.01	256,904.36			
2446I Systems Administration	49,611.79			4,154.00	44,225.90		1,231.89	
2446I BRFAS Equipment	119,250.00			2,147.76	18,422.70		98,679.54	
2446I BRFC Equipment	270,694.19			1,460.00	49,635.00		219,599.19	
2446(LCFC Equipment	140,780.75			14,049.14	27,567.83		99,163.78	
2446l Grounds Equipment	80,000.00			35,750.00	39,005.22		5,244.78	
δ 2446l Park Infrastructure Improvements	70,000.00				55,000.00		15,000.00	
2446, Police Equipment	12,809.99			3,739.25	9,070.74			
2446ł Pool Infrastructure Improvements	65,000.00						65,000.00	
2446l Fleet	210,000.00				165,662.86		44,337.14	
2465/Engineering Projects			1,300,000.00	102,685.36	425,811.37		771,503.27	
2465I Fleet			25,000.00	24,674.00	_		326.00	
2470/Engineering Projects			2,775,000.00	2,364,760.79	4,189.21		406,050.00	
PAGE TOTALS	6,873,152.38	-	4,100,000.00	4,085,978.99	3,662,411.29	-	3,258,657.39	-

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

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	mber 31, 2021
	not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
	PREVIOUS PAGE TOTALS	6,873,152.38	-	4,100,000.00	4,085,978.99	3,662,411.29		3,258,657.39	-
	2470I Facility Improvements			300,000.00	55,717.56	31,627.49		212,654.95	
	2470(DPW Equipment./ Repairs			395,000.00	52,502.84	273,551.41		68,945.75	
	2470I Systems Administration			65,400.00		29,583.79		35,816.21	
	2470I BRFAS Equipment			46,000.00	32,729.34			13,270.66	
	2470FBRFC Equipment			172,275.00	35,904.42	10,480.05		125,890.53	
	2470(LCFC Equipment			178,000.00	5,191.18	_		172,808.82	
Sh	2470ł Grounds Equipment			85,000.00	80,872.30	4,058.82		68.88	
leet	2470l Park Infrastructure Improvements			195,000.00				195,000.00	
35 -	2470、Police Equipment			24,000.00	1,627.75	747.00		21,625.25	
<b>F</b> ota	2470ł Pool Infrastructure Improvements			65,000.00				65,000.00	
S	2470l Fleet			235,000.00	235,000.00			_	
	GRAND TOTALS	6,873,152.38	_	5,860,675.00	4,585,524.38	4,012,459.85	_	4,169,738.44	_

# **GENERAL CAPITAL FUND**

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	1,118,218.88
Received from 2021 Budget Appropriation*	xxxxxxxx	5,260,675.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	<b>XXXXXXXXX</b>	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	<b>XXXXXXXX</b>
		xxxxxxxx
	_	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	5,860,675.00	xxxxxxxx
	_	xxxxxxxx
Balance - December 31, 2021	518,218.88	xxxxxxxx
	6,378,893.88	6,378,893.88

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

\*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
3/09/21 Ordinance #2465	1,325,000.00			1,325,000.00
5/11/21 Ordinance#2470	4,535,675.00			4,535,675.00
Total	5,860,675.00	_	-	5,860,675.00

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

# **GENERAL CAPITAL FUND**

#### STATEMENT OF CAPITAL SURPLUS YEAR - 2021

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

### **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			\$	142,9	946,566.40	
	2.	Amount of Item 1 Collected in 2021 (*)		\$	142,408,8	394.29	_	
	3.	Seventy (70) percent of Item 1			\$	100,	062,596.48	
	(*) Ir	ncluding prepayments and overpayments	s applied.					
<u></u> В.								
	1.	Did any maturities of bonded obligation	ns or notes fall due du	ring the y	ear 2021?			
		Answer YES or NO NO						
	2.	Have payments been made for all bon December 31, 2021?	ded obligations or note	es due or	or before			
		Answer YES or NO	If answer is "NO"	give deta	iils			
		NOTE: If answer to Item B1 is YES, t	hen Item B2 must be	answer	ed			
-	ended	or notes exceed 25% of the total appro? Answer YES or NO		purpose				
D.	1.	Cash Deficit 2020						
							\$	
	2.		Levy \$			=	\$ \$	
	2. 3.		Levy \$		_	=	\$ \$	
	3.	4% of 2020 Tax Levy for all purposes: Cash Deficit 2021	Levy \$			=	\$	
		4% of 2020 Tax Levy for all purposes:	Levy \$			=	\$	
E.	3.	4% of 2020 Tax Levy for all purposes: Cash Deficit 2021			 	=	\$	
<u> </u>	3. 4.	4% of 2020 Tax Levy for all purposes: Cash Deficit 2021 4% of 2021 Tax Levy for all purposes: <u>Unpaid</u>	Levy \$		 	=	\$ \$ \$	
<u> </u>	3. 4. 1.	4% of 2020 Tax Levy for all purposes: Cash Deficit 2021 4% of 2021 Tax Levy for all purposes: <u>Unpaid</u> State Taxes	Levy \$	\$	2021	=	\$ \$ \$	<u></u>
<u> </u>	3. 4. 1. 2.	4% of 2020 Tax Levy for all purposes: Cash Deficit 2021 4% of 2021 Tax Levy for all purposes: <u>Unpaid</u> State Taxes County Taxes	Levy \$	\$ \$\$	<u>2021</u>	=	\$ \$ \$	
<u> </u>	3. 4. 1.	4% of 2020 Tax Levy for all purposes: Cash Deficit 2021 4% of 2021 Tax Levy for all purposes: <u>Unpaid</u> State Taxes	Levy \$	\$	<u>2021</u>	=	\$ \$ \$	
Ε.	3. 4. 1. 2.	4% of 2020 Tax Levy for all purposes: Cash Deficit 2021 4% of 2021 Tax Levy for all purposes: <u>Unpaid</u> State Taxes County Taxes	Levy \$	_*	<u>2021</u>	=	\$ \$ \$	

# **UTILITIES ONLY**

Note:

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

Sheet 40

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 - GOLF 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	83,784.40	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		28,126.89
Encumbrances Payable		12,630.46
Accrued Interest on Bonds and Notes		-
Due to - Veterans Administration		10,000.00
Subtotal - Cash Liabilities		50,757.35 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		33,027.05
Total	83,784.40	83,784.40

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 - GOLF UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2021

**Operating and Capital Sections** 

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	<b>XXXXXXXXX</b>	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	-	-

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 - GOLF 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		-
BONDS PAYABLE		_
LOANS PAYABLE		_
CAPITAL LEASES PAYABLE		_
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO GOLF OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS		

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

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

#### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		_
ASSESSMENT SERIAL BONDS		
FUND BALANCE		
TOTALS		-

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

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

\*Show as red figure

# SCHEDULE OF GOLF UTILITY BUDGET - 2021

### BUDGET REVENUES

DU	DGET REVENUES		
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	6,293.05	6,293.05	-
Operating Surplus Anticipated with Consent of Director of Local Government			_
Membership	307,045.00	302,230.00	(4,815.00)
Irrigation Assessments	14,083.33	51,740.00	37,656.67
Miscellaneous	49,070.88	42,788.25	(6,282.63)
Reserve for Debt Service Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXX	xxxxxxxx	xxxxxxxx
Subtotal	376,492.26	403,051.30	- 26,559.04
Deficit (General Budget) **			-
	376,492.26	403,051.30	26,559.04

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

#### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		376,492.26
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		376,492.26
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		376,492.26
Deduct Expenditures:		
Paid or Charged	348,365.37	
Reserved	28,126.89	
Surplus (General Budget)**		
Total Expenditures	376,492.26	
Unexpended Balance Canceled (See Footnote)		_

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

## **GOLF UTILITY**

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

### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	403,051.30	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		403,051.30
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	<b>XXXXXXXX</b>	
Paid or Charged	348,365.37	
Reserved	28,126.89	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in Above "Total Expenditures"	376,492.26	
Total Expenditures - As Adjusted		376,492.26
Excess		26,559.04
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2021 Operation	6,293.05	
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	20,265.99	
Deficit		<u>-</u>
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 Golf Utility for 2020

2020 Appropriation Reserves Canceled in 2021	8,008.80	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		8,008.80

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

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

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	26,559.04
Unexpended Balances of Appropriations	<b>XXXXXXXXX</b>	
Miscellaneous Revenues Not Anticipated	<b>XXXXXXXXX</b>	
Unexpended Balances of 2020 Appropriation Reserves*	ххххххххх	8,008.80
Deficit in Anticipated Revenues		<b>XXXXXXXX</b>
Amount Due Veterans Administration	10,000.00	<b>XXXXXXXX</b>
Operating Deficit - to Trial Balance	ххххххххх	-
Excess in Operations - to Operating Surplus	24,567.84	<b>XXXXXXXX</b>
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	34,567.84	34,567.84

# **OPERATING SURPLUS - GOLF UTILITY**

	Debit	Credit
Balance - January 1, 2021		14,752.26
Excess in Results of 2021 Operations		24,567.84
Amount Appropriated in the 2021 Budget - Cash	6,293.05	xxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		<b>XXXXXXXX</b>
Balance - December 31, 2021	33,027.05	xxxxxxxx
	39,320.10	39,320.10

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

Cash	83,784.40
Investments	
Interfund Accounts Receivable	
Subtotal	83,784.40
Deduct Cash Liabilities Marked with "C" on Trial Balance	50,757.35
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	33,027.05
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	33,027.05

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

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

### SCHEDULE OF GOLF UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2020	\$
Increased b	oy: Rents Levied	\$
Decreased	by:	
	Collections	\$ _
	Overpayments applied	\$ _
	Transfer to Liens	\$ _
	Other	\$
		\$
Balance De	ecember 31, 2021	\$

## SCHEDULE OF GOLF UTILITY LIENS

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

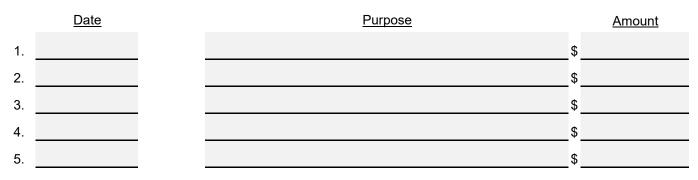
### DEFERRED CHARGES - MANDATORY CHARGES ONLY -GOLF UTILITY FUND

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

1.	Caused By Emergency Authorization -	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
	Municipal*	\$	\$	\$	\$
2.		\$	\$	\$	\$
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.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51



#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

### UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

Sheet 48a

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

GOLF UTILITY ASSESSMENT BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	XXXXXXXXX		
Paid		<b>XXXXXXXX</b>	
Outstanding - December 31, 2021	-	<b>XXXXXXXX</b>	
	_	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
GOLF UTILITY CA	PITAL BONDS	1	
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021		<b>XXXXXXXX</b>	
	-	-	
2022 Bond Maturities - Capital Bonds			\$
2022 Interest on Bonds		\$	

#### INTEREST ON BONDS - GOLF UTILITY BUDGET

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

#### LIST OF BONDS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	*****		
			-
Paid		XXXXXXXXX	
Outstanding - December 31, 2021		xxxxxxxx	
	-	-	
2022 Loan Maturities		1	\$
2022 Interest on Loans		\$	
GOLF UTILIT	Y LOAN		
Outstanding - January 1, 2021	<b>XXXXXXXXX</b>		-
Issued	xxxxxxxx		
Paid		*****	
			-
Outstanding - December 31, 2021	_		
		-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

#### INTEREST ON LOANS - GOLF 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 GOLF UTILITY LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxxx		-
Paid		xxxxxxxx	-
Outstanding - December 31, 2021	-		
	-	-	1
2022 Loan Maturities		1	\$
2022 Interest on Loans		\$	
GOLF UTILIT	Y LOAN		
Outstanding - January 1, 2021	xxxxxxxx		-
Issued	xxxxxxxxx		
Paid		*****	-
Outstanding - December 31, 2021		****	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

#### INTEREST ON LOANS - GOLF 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 GOLF UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

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

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

of 20% of the original amount issued annually.

\* 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 GOLF UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

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 - GOLF 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 GOLF UTILITY ASSESSMENT NOTES

Dec. 31, 2021			
		.       .	

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

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS GOLF UTILITY

Purpose	Amount Lease Obligation Outstanding	2022 Budget Requirements			
	Dec. 31, 2021	For Prinicpal	For Interest/Fees		
Total	-	-	-		

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022		Expended	Other	Balance - Dece	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PAGE TOTALS	-	_	-	-	-	-	-	-

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

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2021	2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
n								
PAGE TOTALS	-	-	-	-	-	-	-	-

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

52.1

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022		Expended	Other	Balance - Dece	
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
ა ა									
Sheet 52.2									
	PAGE TOTALS		_		_		_	_	_

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

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022		Expended	Other	Balance - Dece	
	not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
	PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
<u>л v</u>									
Sheet 52.3									
	PAGE TOTALS	-	-	-	-	-	-	-	-

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022		Expended	Other	Balance - Dece	ember 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
g								
TOTALS	-	-	-	-	-	-	-	-

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

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# **GOLF UTILITY CAPITAL FUND**

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# **GOLF UTILITY CAPITAL FUND**

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	
Received from 2021 Budget Appropriation*	<b>XXXXXXXXX</b>	
Received from 2021 Emergency Appropriation*	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		<b>XXXXXXXX</b>
		<b>XXXXXXXX</b>
Balance - December 31, 2021		xxxxxxxx
	-	

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

# **GOLF 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
	-	-	_	-

# GOLF UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2021

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