

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 60,804  
 NET VALUATION TAXABLE 2021 8,610,117,672  
 MUNICODE 1217

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

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

                     **TOWNSHIP** of                      **PISCATAWAY**, County of                      **MIDDLESEX**

**DO NOT USE THESE SPACES**

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature VKHURANA@PISCATAWAYNJ.ORG  
 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, VANDANA KHURANA, am the Chief Financial Officer, License # N-695, of the TOWNSHIP of PISCATAWAY, County of MIDDLESEX and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature VKHURANA@PISCATAWAYNJ.ORG  
 Title CHIEF FINANCIAL OFFICER  
 Address 455 HOES LANE, PISCATAWAY, NJ 08854  
 Phone Number 732.562.2306  
 Fax Number 732.562.8455

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

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

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

NO ENTRY  
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

**Municipality:** TOWNSHIP OF PISCATAWAY  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

**Municipality:** TOWNSHIP OF PISCATAWAY  
**Chief Financial Officer:** VANDANA KHURANA  
**Signature:** VKHURANA@PISCATAWAYNJ.ORG  
**Certificate #:** N-695  
**Date:** 16-Feb-22

22-6002216

Fed I.D. #

TOWNSHIP OF PISCATAWAY

Municipality

MIDDLESEX

County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>23,757.90</u>	\$ <u>1,044,108.42</u>	\$ <u>22,800.91</u>

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

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

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

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

vkhurana@piscatawaynj.org  
Signature of Chief Financial Officer

2/28/2022  
Date

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

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of PISCATAWAY, County of MIDDLESEX 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.)

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**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 \$ 8,610,117,672.00

LSTEPHENS@PISCATAWAYNJ.ORG  
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF PISCATAWAY  
MUNICIPALITY

MIDDLESEX  
COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		48,696,550.10	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		232,481.84	-
<b>Receivables with Full Reserves:</b>			
TAXES RECEIVABLE:			
PRIOR	28,151.86		
CURRENT	1,603,564.24		
SUBTOTAL		1,631,716.10	
TAX TITLE LIENS RECEIVABLE		723,390.82	
PROPERTY ACQUIRED FOR TAXES		2,592,900.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		28,192.84	
INTERFUND RECEIVABLE: GRANT FUND		209,364.49	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		54,114,596.19	-

(Do not crowd - add additional sheets)

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	54,114,596.19	-
APPROPRIATION RESERVES		5,435,191.13
ENCUMBRANCES PAYABLE		7,082,624.51
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		2,338,845.68
ACCOUNTS PAYABLE		2,242,051.39
DUE TO STATE:		
MARRIAGE LICENCE		1,075.00
DCA TRAINING FEES		45,456.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		0.00
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		7,574,114.40
RESERVE FOR PCTV		46,559.05
RESERVE FOR SALE OF MUNICIPAL ASSETS		50,584.32
RESERVE FOR LIBRARY STATE AID		68,025.26
PAGE TOTAL	54,114,596.19	24,884,526.74





**POST CLOSING**  
**TRIAL BALANCE - PUBLIC ASSISTANCE FUND**  
 ACCOUNTS #1 AND #2 \*  
 AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
BANK	17,411.35	
RESERVE FOR PUBLIC ASSISTANCE		17,411.35
TOTALS	17,411.35	17,411.35

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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	27,152.91	
DUE TO -		
DUE TO STATE OF NJ		6.60
RESERVE FOR ANIMAL CONTROL TRUST FUND		27,146.31
FUND TOTALS	27,152.91	27,152.91
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
ASSESSMENT TRUST RECEIVABLES	162,460.39	
RESERVE FOR:		
ASSESSMENTS		162,460.39
FUND TOTALS	162,460.39	162,460.39
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	-	
FUND TOTALS	-	-
<b>LOSAP TRUST FUND</b>		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
ARTS AND CULTURAL TRUST FUND		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
OTHER TRUST FUNDS		
CASH	8,383,458.78	
OTHER TRUST RESERVES		7,624,958.70
PERFORMANCE BOND OVER \$10,000.00		758,500.08
<b>FUND TOTALS</b>	<b>8,383,458.78</b>	<b>8,383,458.78</b>
RECREATION TRUST FUND:		
CASH	17,461.12	
RESERVES: RECREATION TRUST FUND		17,461.12
<b>FUND TOTALS</b>	<b>17,461.12</b>	<b>17,461.12</b>
<b>OTHER TRUST FUNDS PAGE TOTAL</b>	<b>16,801,839.80</b>	<b>16,801,839.80</b>

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	16,801,839.80	16,801,839.80
OTHER TRUST FUNDS (continued)		
UNEMPLOYMENT TRUST FUND:		
CASH	640,962.01	
RESERVES: UNEMPLOYMENT TRUST FUND		640,962.01
FORFEITURE TRUST FUND:		
CASH	79,714.69	
RESERVES: FEDERAL FORFEITURE		29,613.23
RESERVES: COUNTY FORFEITURE		48,060.06
RESERVES: SEIZED FUNDS (LOCAL)		2,041.40
PAYROLL TRUST FUNDS:		
CASH	26,742.47	
RESERVE: PAYROLL 3RD PARTY LIABILITIES		8,166.21
RESERVE: PAYROLL CAFETERIA		18,576.26
AFFORDABLE HOUSING TRUST FUND:		
CASH	7,585,601.68	
RESERVE: AFFORDABLE HOUSING TRUST FUND		7,585,601.68
DEVELOPER'S ESCROW TRUST FUND:		
CASH	8,183,922.31	
RESERVES: DEVELOPER'S ESCROW TRUST		8,183,922.31
TOTALS	33,318,782.96	33,318,782.96

(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	33,318,782.96	33,318,782.96
OTHER TRUST FUNDS (continued)		
<b>TOTALS</b>	<b>33,318,782.96</b>	<b>33,318,782.96</b>

(Do not crowd - add additional sheets)

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
DARE PROGRAM	-			-
DEPOSIT: REDEMPTION TAX SALE	7,194.05			7,194.05
DONATION - PUBLIC EVENTS	27,180.73	5,050.00		32,230.73
ESCROW/BOND - APPRAISAL	950.00	-		950.00
ESCROW/BOND - CURB REPAIR	42,352.47	-		42,352.47
FUTURE IMPROVEMENTS DEPOSIT	226,786.52	-		226,786.52
GRADING BONDS	11,000.00	-		11,000.00
LANDSCAPE BONDS	187,924.88	4,000.00	3,000.00	188,924.88
MUNICIPAL COURT: POAA	3,124.95	202.00	648.90	2,678.05
MUNICIPAL COURT: BAIL	-			-
PREMIUM: TAX SALES	1,562,200.00	2,211,200.00	1,317,600.00	2,455,800.00
PUBLIC DEFENDER FEES	-	48,447.00	43,288.96	5,158.04
PUBLIC RELATIONS BEAUTIFICATION	30,688.72		5,670.10	25,018.62
RECAPTURE FEES: AFFORDABLE HO	3,000.00	-		3,000.00
RESERVE: DOMESTIC VIOLENCE	32,588.81	-		32,588.81
POLICE OFF-DUTY PAY	4,910.40	1,230,668.49	1,234,817.50	761.39
PUBLIC DEFENDER	-			-
SENIOR CITIZENS TRIPS	18,337.26	10,725.00	922.00	28,140.26
SICK & VACATION ACCRUAL	3,290,251.74	1,243,135.95	788,983.97	3,744,403.72
SNOW REMOVAL	990,826.14	493,860.40	1,067,933.96	416,752.58
STREET OPENING BONDS	397,718.58	8,500.00	5,000.00	401,218.58
TAX LIEN REDEMPTION	-	472,463.43	472,463.43	-
				-
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<b>PAGE TOTAL</b>	<b>\$ 6,837,035.25</b>	<b>\$ 5,728,252.27</b>	<b>\$ 4,940,328.82</b>	<b>\$ 7,624,958.70</b>





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

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

Sheet 7

\*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	40,994,055.44	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	40,994,055.44
CASH	116,994.03	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	139,300.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	85,415,000.00	
UNFUNDED	40,994,055.44	
EDISON SHARED SERVICES RECEIVABLE	541,693.83	
DUE TO -		
SEWER CAPITAL		1,000,000.00
PAGE TOTALS	168,201,098.74	41,994,055.44

(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	168,201,098.74	41,994,055.44
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		85,415,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE STELTON STREETScape		20,250.00
RESERVE FOR DEVELOPER'S - CONTRIBUTIONS		206,496.37
RESERVE FOR DEVELOPER'S - TREE CONTRIBUTIONS		91,800.00
RESERVE FOR DEVELOPER'S - SITE IMPROVEMENT		
RESERVE FOR DEVELOPER'S - SIDEWALK		
RESERVE FOR DEVELOPER'S - AGREEMENTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		7,197,646.21
UNFUNDED		12,126,829.00
ENCUMBRANCES PAYABLE		20,108,343.11
RESERVE TO PAY DEBT SERVICE		118,702.43
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		207,743.32
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		714,232.86
	168,201,098.74	168,201,098.74

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	262,321.46	49,917,999.05	1,483,770.41	48,696,550.10
Grant Fund		3,667,644.75	4,410.85	3,663,233.90
Trust - Animal Control	54.00	42,111.51	15,012.60	27,152.91
Trust - Assessment		0.76	0.76	-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		8,412,500.31	29,041.53	8,383,458.78
Trust - Arts and Culture				-
General Capital		997,290.05	880,296.02	116,994.03
				-
<u>UTILITIES:</u>				
Senior Housing Utility - Operating		1,607,129.80	10,666.46	1,596,463.34
Senior Housing Utility - Capital		2,701,973.77		2,701,973.77
Sewer Utility - Operating		8,699,573.22	23,560.76	8,676,012.46
Sewer Utility - Capital		5,979,935.29	336,586.40	5,643,348.89
Recreation Utility - Operating	4,854.45	701,977.11	13,490.49	693,341.07
				-
Trust - Affordable Housing		7,586,001.68	400.00	7,585,601.68
Trust - Recreation		17,461.12		17,461.12
Trust - Unemployment		640,962.01		640,962.01
Trust - Forfeiture		80,334.20		80,334.20
Trust - Public Assistance		17,411.35		17,411.35
Trust - Payroll	58,595.64	350,647.04	316,769.76	92,472.92
Trust Developer's Escrow	23,103.07	8,650,159.37	489,340.13	8,183,922.31
				-
				-
				-
				-
<b>Total</b>	<b>348,928.62</b>	<b>100,071,112.39</b>	<b>3,603,346.17</b>	<b>96,816,694.84</b>

\* Include Deposits In Transit

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

### **REQUIRED CERTIFICATION**

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

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

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

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

Signature: vkhourana@piscatawaynj.org

Title: Chief Financial Officer

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

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

<b>CURRENT FUND:</b>	
TD BANK - CLAIMS	103,066.18
TD BANK - CODE ENFORCEMENT	13,876.37
TD BANK - CURRENT	2,533,504.13
TD BANK - PUBLIC WORKS	3,115.85
TD BANK - FIRE PREVENETION	2,586.11
FIRST BANK - CHECK	102.09
TD BANK - INSPECTIONS	36,277.45
TD BANK - POLICE	822.90
UNITY BANK - CHECKING	518.39
AFFINITY BANK - MONEY MARKET	12,671,945.99
AFFINITY BANK - ELIGIBILITY	5.00
FIRST BANK - MONEY MAKRET	8,734,241.01
PROVIDENT BANK - MONEY MARKET	2,571,330.34
NEW JERSEY CASH MANAGEMENT FUND	797,796.55
PEAPACK GLADSTONE BANK - CHECKING	0.05
TD BANK - GENERAL INVESTMENT	1,255,290.23
UNITY BANK - MONEY MARKET	21,177,290.90
TD BANK - COLLECTOR'S	407.03
TD BANK - CREDIT CARD CONVENIENCE	478.95
TD BANK - COLLECTOR'S CREDIT CARD	15,343.37
TD BANK - TAX SALES ACCOUNT	0.16
<b>GRANT FUND:</b>	
TD BANK- CHECKING	25,269.51
TD BANK- CHECKING (ARP)	3,642,373.68
TD BANK CHECKING: CDBG	1.56
<b>GENERAL CAPITAL FUND:</b>	
TD BANK - CHECKING	997,290.05
<b>SENIOR HOUSING OPERATING FUND:</b>	
TD BANK - CHECKING	1,452,746.05
TD BANK - SENIOR HOUSING ESCROW	149,488.94
TD BANK - INVESTMENT	4,894.81
<b>SENIOR HOUSING CAPITAL FUND:</b>	
TD BANK - CHECKING	2,701,973.77
<b>PAGE TOTAL</b>	<b>58,892,037.42</b>

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	58,892,037.42
RECREATION UTILITY OPERATING FUNDS:	
TD BANK - CHECKING (GENERAL)	637,595.65
TD BANK - CHECKING (OPERATING)	38,928.81
TD BANK - CHECKING (PAYROLL)	24,040.74
TD BANK - CHECKING (REVENUE)	1,411.91
ASSESSMENT TRUST FUND:	
TD BANK CHECKING	0.76
PAGE TOTAL	59,594,015.29

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	59,594,015.29
SEWER UTILITY OPERATING FUND:	
TD BANK - CHECKING	8,318,827.72
TD BANK - INVESTMENT	380,745.50
SEWER UTILITY CAPITAL FUND:	
TD BANK - CHECKING	5,979,935.29
RECREATION TRUST FUND:	
TD BANK - CHECKING	17,461.12
OTHER TRUST FUNDS:	
TD BANK - CHECKING	8,412,500.31
UNEMPLOYMENT TRUST FUNDS:	
TD BANK - CHECKING	640,962.01
FOREFEITURE TRUST FUNDS:	
TD BANK - CHECKING FEDERAL FORFEITURE	29,613.23
TD BANK - CHECKING FORFEITURE	50,720.97
PUBLIC ASSISTANCE TRUST FUNDS:	
TD BANK - CHECKING	17,411.35
ANIMAL CONTROL TRUST FUNDS:	
TD BANK - CHECKING	42,111.51
PAYROLL TRUST FUNDS:	
TD BANK - CHECKING (PAYROLL AGENCY)	15,301.02
TD BANK - CHECKING (PAYROLL CAFETERIA)	18,576.26
TD BANK - CHECKING (PAYROLL MAIN)	316,769.76
AFFORDABLE HOUSING TRUST FUNDS:	
TD BANK - CHECKING	7,586,001.68
DEVELOPER'S TRUST FUNDS:	
TD BANK - DEVELOPER'S ESCROW	8,650,159.37
PAGE TOTAL	100,071,112.39

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
CY-2017:						-
NJ DOT: KOSSUTH STREET & TERRACE COURT	65,500.00					65,500.00
						-
CY-2018:						-
MUNICIPAL ALLIANCE ON ALCOHOLISM	63,687.12				63,687.12	-
						-
CY-2019:						-
MUNICIPAL ALLIANCE ON ALCOHOLISM	47,399.00				41,105.94	6,293.06
NJ HISTORIC TRUST GRANT: METLAR'S BODINE	175,000.00					175,000.00
						-
CY-2020:						-
MUNICIPAL ALLIANCE AND ALCOHOLISM	24,384.00		15,383.71		9,000.29	-
BULLET PROOF VEST PROGRAM	11,695.02					11,695.02
COMMUNITY DEVELOPMENT BLOCK GRANT	287,788.00					287,788.00
NJDOT: TRANSPORTATION - (BROTHERHOOD STREET)	131,250.00					131,250.00
COUNTY HISTORIC GRANT	3,750.00					3,750.00
						-
						-
						-
<b>PAGE TOTALS</b>	<b>810,453.14</b>	<b>-</b>	<b>15,383.71</b>	<b>-</b>	<b>113,793.35</b>	<b>681,276.08</b>

**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	810,453.14	-	15,383.71	-	113,793.35	681,276.08
CY-2021:						-
BODY ARMOR GRANT		5,226.47	5,226.47			-
RECYCLING TONNAGE GRANT		125,029.22	125,029.22			-
MUNICIPAL ALLIANCE ON ALCOHOLISM		18,882.00				18,882.00
CLEAN COMMUNITIES PROGRAM		99,446.48	99,446.48			-
CLICK IT OR TICKET		7,500.00	7,500.00			-
AMERICAN LIBRARY ASSOCIATION		3,500.00	3,500.00			-
CDBG		300,992.00				300,992.00
DISTRACTED DRIVING CRACKDOWN		9,000.00	9,000.00			-
COUNTY HISTORIC GRANT		10,000.00				10,000.00
PISCATAWAY STORIES: OUR COMMUNITY		18,850.00	16,965.00			1,885.00
COUNTY ARTS AND HISTORY GRANT		5,000.00	5,000.00			-
NJDOT: NETHERWOOD AVENUE		566,900.00				566,900.00
AMERICAN RESCUE PLAN		3,641,346.00	3,641,346.00			-
BODY-WORN CAMERA GRANT		183,420.00	181,382.00			2,038.00
STATE LIBRARY: AMERICAN RESCUE PLAN		25,000.00				25,000.00
COVID-19 CARES ACT		1,574,226.01			1,574,226.01	-
						-
PAGE TOTALS	810,453.14	6,594,318.18	4,109,778.88	-	1,688,019.36	1,606,973.08

**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	810,453.14	6,594,318.18	4,109,778.88	-	1,688,019.36	1,606,973.08
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						-
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						-
						-
TOTALS	810,453.14	6,594,318.18	4,109,778.88	-	1,688,019.36	1,606,973.08

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
CY-2015:							-
CED PROGRAM - TASERS	11,574.95			11,574.95			-
							-
CY-2016							-
CLEAN COMMUNITIES GRANT				11,368.00	11,368.00		-
							-
CY-2017							-
MIDDLESEX COUNTY CULTURAL & HERITAGE GRANT	146.00					146.00	-
ALCOHOL EDUCATION REHAB PROGRAM	9.14			686.73	677.59		-
							-
CY- 2018							-
MULTI-JURISDICTIONAL TASK FORCE	3,260.10			3,260.10			-
CLEAN COMMUNITIES GRANT	43,860.77			44,784.90	924.13		0.00
ALCOHOL EDUCATION REHAB PROGRAM	2,855.07			363.27	(2,491.80)		-
MUNICIPAL ALLIANCE ON ALCOHOLISM	22,245.44			35,457.12	13,211.68		(0.00)
DRUNK DRIVING ENFORCEMENT FUND	4,412.62			2,257.90	560.50		2,715.22
FRIENDS OF THE LIBRARY	68.67			68.67			-
BULLET PROOF VEST PROGRAM					0.36	0.36	-
							-
PAGE TOTALS	88,432.76	-	-	109,821.64	24,250.46	146.36	2,715.22

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	88,432.76	-	-	109,821.64	24,250.46	146.36	2,715.22
CY-2019							-
CLEAN COMMUNITIES GRANT	101,561.33			2,619.50	(55,743.32)		43,198.51
ALCOHOL EDUCATION REHAB PROGRAM	3,375.74			1,751.00			1,624.74
MUNICIPAL ALLIANCE ON ALCOHOLISM	47,399.00			15,276.30		32,122.70	-
MUNICIPAL ALLIANCE ON ALCOHOLISM - MATCH	44,620.00					44,620.00	-
RECYCLING TONNAGE GRANT	22,030.55			7,462.72	(1,600.00)		12,967.83
NEW JERSEY HISTORIC GRANT: METLAR'S	3,000.00			3,000.00			-
NEW JERSEY HISTORIC GRANT: METLAR'S (MATCH)	175,000.00			130,326.41	109,869.94		154,543.53
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							-
							-
PAGE TOTALS	485,419.38	-	-	270,257.57	76,777.08	76,889.06	215,049.83

Sheet  
11.1

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	485,419.38	-	-	270,257.57	76,777.08	76,889.06	215,049.83
CY 2020:							-
CLEAN COMMUNITIES GRANT	85,394.67			1,725.00			83,669.67
ALCOHOL EDUCATUION REHAB PROGRAM	4,251.05						4,251.05
MUNICIPAL ALLIANCE ON ALCOHOLISM							-
MUNICIPAL ALLIANCE ON ALCOHOLISM	13,177.06			16,384.00	7,357.51		4,150.57
MUNICIPAL ALLIANCE ON ALCOHOLISM - MATCH	11,690.60			11,690.60			-
COUNTY HISTORIC TRUST GRANT	-			15,000.00	15,000.00		-
COUNTY HISTORIC TRUST GRANT - MATCH	14,000.00			16,074.61	7,091.25		5,016.64
COVID-19: CARES ACT	5,000.00			5,000.00			-
RECYCLING TONNAGE GRANT	84,786.47						84,786.47
COMMUNITY DEVELOPMENT BLOCK GRANT	287,788.00						287,788.00
BULLET PROOF VEST PROGRAM				11,695.02	11,695.02		-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	991,507.23	-	-	347,826.80	117,920.86	76,889.06	684,712.23

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	991,507.23	-	-	347,826.80	117,920.86	76,889.06	684,712.23
CY-2021:							-
BODY ARMOR GRANT		5,226.47		5,226.47			-
RECYCLING TONNAGE GRANT			125,029.22				125,029.22
MUNICIPAL ALLIANCE ON ALCOHOLISM			18,882.00	1,116.40	(10,000.00)		7,765.60
MUNICIPAL ALLIANCE ON ALCOHOLISM -MATCH			18,882.00	4,550.00	(1,500.00)		12,832.00
CLEAN COMMUNITIES PROGRAM			99,446.48				99,446.48
CLICK IT OR TICKET			7,500.00	7,500.00			-
AMERICAN LIBRARY ASSOCIATION			3,500.00				3,500.00
CDBG		296,621.00	4,371.00				300,992.00
DISTRACTED DRIVING CRACKDOWN			9,000.00	9,000.00			-
COUNTY HISTORIC GRANT		10,000.00					10,000.00
PISCATAWAY STORIES: OUR COMMUNITY		18,850.00		12,133.57	(2,186.40)		4,530.03
COUNTY ARTS AND HISTORY GRANT		5,000.00		5,000.00			-
NJDOT: NETHERWOOD AVENUE		566,900.00		566,900.00			-
AMERICAN RESCUE PLAN			3,641,346.00	(1,027.68)			3,642,373.68
BODY-WORN CAMERA GRANT			183,420.00	183,420.00			-
STATE LIBRARY: AMERICAN RESCUE PLAN			25,000.00				25,000.00
COVID-19 CARES ACT			1,574,226.01			1,574,226.01	-
TOTALS	991,507.23	902,597.47	5,710,602.71	1,141,645.56	104,234.46	1,651,115.07	4,916,181.24

Sheet 11  
Totals



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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
						-
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						-
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						-
<b>TOTALS</b>	-	-	-	-	-	-

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	98,513,589.00
Paid	98,513,589.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
	98,513,589.00	98,513,589.00

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

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	30,518,245.37
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	2,508,765.05
Due County for Added and Omitted Taxes	XXXXXXXXXX	166,595.48
Paid	33,193,605.90	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	0.00	XXXXXXXXXX
	33,193,605.90	33,193,605.90

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	(29,851.42)
2021 Levy: (List Each Type of District Tax Separately - See Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire -	4,321,180.58	XXXXXXXXXX	XXXXXXXXXX
Sewer -		XXXXXXXXXX	XXXXXXXXXX
Water -		XXXXXXXXXX	XXXXXXXXXX
Garbage -		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy		XXXXXXXXXX	4,321,180.58
Paid		4,291,329.16	XXXXXXXXXX
Balance - December 31, 2021		-	XXXXXXXXXX
		4,291,329.16	4,291,329.16

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	11,370,765.33	11,370,765.33	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	16,663,721.30	19,098,654.91	2,434,933.61
Added by N.J.S.A. 40A:4-87 (List on 17a)	5,691,720.71	5,691,720.71	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>22,355,442.01</b>	<b>24,790,375.62</b>	<b>2,434,933.61</b>
Receipts from Delinquent Taxes	1,000,000.00	1,767,751.59	767,751.59
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	48,011,898.68	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	2,877,359.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	50,889,257.68	53,354,566.64	2,465,308.96
	<b>85,615,465.02</b>	<b>91,283,459.18</b>	<b>5,667,994.16</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	187,225,504.66
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	98,513,589.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	33,027,010.42	xxxxxxxxxx
Due County for Added and Omitted Taxes	166,595.48	xxxxxxxxxx
Special District Taxes	4,321,180.58	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,157,437.46
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	53,354,566.64	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	<b>189,382,942.12</b>	<b>189,382,942.12</b>

# 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
American Library Association	3,500.00	3,500.00	-
Clean Communities Program	99,446.48	99,446.48	-
Community Development Block Grant	4,371.00	4,371.00	-
Click It or ticket	9,000.00	9,000.00	-
Distracted Driving Crack Down	7,500.00	7,500.00	-
American Rescue Plan: Federal Grant	3,641,346.00	3,641,346.00	-
American Rescue Plan: State Library	25,000.00	25,000.00	-
Body Worn Camera	183,420.00	183,420.00	-
Municipal Alliance on Alcoholism and Drug Abuse	18,882.00	18,882.00	-
Recycling Tonnage Grant	125,029.22	125,029.22	-
Covid - 19: CARES ACT	1,574,226.01	1,574,226.01	-
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<b>PAGE TOTALS</b>	<b>5,691,720.71</b>	<b>5,691,720.71</b>	<b>-</b>

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.

CFO Signature: vkhurana@piscatawaynj.org

**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	5,691,720.71	5,691,720.71	-
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<b>TOTALS</b>	5,691,720.71	5,691,720.71	-

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.

CFO Signature: \_\_\_\_\_

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		79,923,744.31
2021 Budget - Added by N.J.S.A. 40A:4-87		5,691,720.71
Appropriated for 2021 (Budget Statement Item 9)		85,615,465.02
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		85,615,465.02
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		85,615,465.02
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	77,422,836.43	
Paid or Charged - Reserve for Uncollected Taxes	2,157,437.46	
Reserved	5,435,191.13	
Total Expenditures		85,015,465.02
Unexpended Balances Canceled (see footnote)		600,000.00

**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:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	2,434,933.61
Delinquent Tax Collections	XXXXXXXXXX	767,751.59
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	2,465,308.96
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	600,000.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	975,702.76
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	6,365,332.82
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	6,279.45
Accounts Payable Cancelled		899,515.45
Tax Overpayment	2,325,907.18	
Refund of Current Year Revenue	14,828.00	
Refund of Prior Year Revenue	256.80	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	-	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021	121,385.05	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	12,052,447.61	XXXXXXXXXX
	14,514,824.64	14,514,824.64

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Administrative Fees Outside Jobs	379,722.49
Abandoned Vehicles	41.00
Bid Specifications	5,776.85
Citizens' & Veterans 2% Admin Fees	1,547.40
Cost of Tax Sale	29,285.92
Credit Card Convenience Fees	2,232.47
Delinquent Fees	7,680.00
DMV Inspection Fees	350.00
Evidence Room	8,502.99
Fire Report	30.00
Fire Penalty	4,500.00
Filming Agreement	800.00
Grants Cancelled	5,215.39
Grass Coupons	5,349.00
Contributions In Lieu of Taxes	6,000.00
Insurance Award	86,010.38
Interpretation - Planning	1,900.00
Legal Services Fee	-
Maintenance Liens	18,133.80
Medical Appointments	210.00
Miscellaneous	3,323.88
Premiums	62,700.00
PILOT Admin Fees	60,419.54
Photo Copies	111,801.60
Police Report	1,223.25
Prior Year Void Checks	6,444.25
Rent Land	9,601.00
Recycle subsidy: Solid Waste	17,976.80
Returned Check Fees	560.00
Rent: Senior Center	6,200.00
Restitution	1,025.00
Settlement	5,560.00
<b>Page Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>850,123.01</b>





**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	23,362,822.92
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	12,052,447.61
4. Amount Appropriated in the 2021 Budget - Cash	11,370,765.33	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	24,044,505.20	xxxxxxxxxx
	<b>35,415,270.53</b>	<b>35,415,270.53</b>

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

Cash		48,696,550.10
Investments		
[REDACTED]		
Sub Total		48,696,550.10
Deduct Cash Liabilities Marked with "C" on Trial Balance		24,884,526.74
Cash Surplus		23,812,023.36
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	232,481.84	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		232,481.84
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		24,044,505.20

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.  
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1. Amount of Levy as per Duplicate (Analysis) #			\$ 187,732,374.44
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.			\$ 935,552.00
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$ 3,856.87
5a. Subtotal 2021 Levy	\$ 188,671,783.31		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy			\$ 188,671,783.31
6. Transferred to Tax Title Liens			\$
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ (157,285.59)
9. Discount Allowed			\$
10. Collected in Cash: In 2020	\$ 1,634,312.26		
In 2021*	\$ 185,394,478.51		
Homestead Benefit Credit	\$		
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 196,713.89		
Total To Line 14	\$ 187,225,504.66		
11. Total Credits			\$ 187,068,219.07
12. Amount Outstanding December 31, 2021			\$ 1,603,564.24
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is	<b>99.23%</b>		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ 187,225,504.66
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 187,225,504.66

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

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

\* Include overpayments applied as part of 2021 collections.

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

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2021

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

### (1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 187,225,504.66
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 187,225,504.66</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 188,671,783.31
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.23%</u>

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 187,225,504.66
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 187,225,504.66</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 188,671,783.31
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.23%</u>

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	230,989.41	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	192,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Deductions Allowed By Tax Collector	6,750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,036.11
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	6,279.45
9. Received in Cash from State	XXXXXXXXXX	188,942.01
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	232,481.84
Due To State of New Jersey	-	XXXXXXXXXX
	429,739.41	429,739.41

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

Line 2	192,000.00	
Line 3	-	
Line 4	6,750.00	
Sub - Total	198,750.00	
Less: Line 7	2,036.11	
To Item 10, Sheet 22	196,713.89	



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

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	4,097,153.37
Taxes Pending Appeals	4,097,153.37	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
2021 Budget Allocation			3,500,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		373,038.97	XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
2020 Appropriation Reserve Transfer			350,000.00
Balance - December 31, 2021		7,574,114.40	XXXXXXXXXX
Taxes Pending Appeals*	7,574,114.40	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021		7,947,153.37	7,947,153.37

AMOSIE@PISCATAWAYNJ.ORG  
Signature of Tax Collector

T-8550  
License #

2/16/2022  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		2,203,808.18	XXXXXXXXXX
A. Taxes	1,475,832.81	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	727,975.37	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	401,755.82
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		717,217.91	XXXXXXXXXX
5. Added Tax Title Liens		24.00	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	2,519,294.27
8. Totals		2,921,050.09	2,921,050.09
9. Balance Brought Down		2,519,294.27	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,767,751.59
A. Taxes	1,763,143.04	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	4,608.55	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens			XXXXXXXXXX
13. 2021 Taxes		1,603,564.24	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	2,355,106.92
A. Taxes	1,631,716.10	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	723,390.82	XXXXXXXXXX	XXXXXXXXXX
15. Totals		4,122,858.51	4,122,858.51

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 70.16%

17. Item No.14 multiplied by percentage shown above is 1,652,343.02 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	2,592,900.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	2,592,900.00
	2,592,900.00	2,592,900.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

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

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

Sheet 29

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

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

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

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

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

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

Sheet 30

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

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

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	78,964,000.00	
Issued	xxxxxxxxxx	15,000,000.00	
Paid	7,839,000.00	xxxxxxxxxx	
Premiums on Bond Sale	710,000.00		
Outstanding - December 31, 2021	85,415,000.00	xxxxxxxxxx	
	93,964,000.00	93,964,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 7,655,000.00
2022 Interest on Bonds*		\$ 2,562,985.83	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 2,562,985.83

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
2021 General Improvement Bonds (\$15 million)	1,830,000.00	14,290,000.00	10/15/2021	1.33%
Total	1,830,000.00	14,290,000.00		

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

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

**LIST OF LOANS ISSUED DURING 2021**

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



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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$

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

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

Sheet 33

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

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

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

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

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

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

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

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

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

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

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

Sheet 33  
Totals

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

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

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

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

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

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
06-17: VARIOUS CAPITAL IMPROVEMENTS	11,490.00				11,490.00		-	
06-36: VARIOUS CAPITAL IMPROVEMENTS	600.08				600.08		-	
06-48: VARIOUS CAPITAL IMPROVEMENTS	16,792.85				16,792.85		-	
09-04: VARIOUS CAPITAL IMPROVEMENTS					-		-	
09-40: VARIOUS CAPITAL IMPROVEMENTS	132,220.52				132,220.52		-	
10-01: VARIOUS CAPITAL IMPROVEMENTS		927,975.15			592,233.00		-	335,742.15
11-01: VARIOUS CAPITAL IMPROVEMENTS							-	
11-14: VARIOUS CAPITAL IMPROVEMENTS							-	
11-21: VARIOUS CAPITAL IMPROVEMENTS							-	
12-02: VARIOUS CAPITAL IMPROVEMENTS	11,782.81				11,782.81		-	
12-04/13-02 VARIOUS TOWNSHIP ROADS					-		-	
12-28: VARIOUS CAPITAL IMPROVEMENTS	360,000.00						360,000.00	
13-06: VARIOUS CAPITAL IMPROVEMENTS		520,000.00					6,880.00	513,120.00
13-07: VARIOUS CAPITAL IMPROVEMENTS		319,090.34			64,654.81		254,435.53	
13-26,15-32: REHABILITATION OF VARIOUS ROADS		319,599.21			319,599.21		-	
13-27: VARIOUS CAPITAL IMPROVEMENTS		250,042.67			250,042.67		-	
14-01: VARIOUS CAPITAL IMPROVEMENTS							-	
14-20: ANNUAL ROAD IMPROVEMENTS							-	
14-21,15-33: ROAD REHABILITATION & IMPROVE		382,797.57			382,797.57		-	
<b>Page Total</b>	<b>532,886.26</b>	<b>2,719,504.94</b>	<b>-</b>	<b>-</b>	<b>1,782,213.52</b>	<b>-</b>	<b>621,315.53</b>	<b>848,862.15</b>

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	532,886.26	2,719,504.94	-	-	1,782,213.52	-	621,315.53	848,862.15
14-22: VARIOUS PARK IMPROVEMENTS							-	
14-29: ACQUISITION OF VARIOUS EQUIP & VEHICLE	152,967.66				126,040.14		26,927.52	
15-19: BAEKELAND AVE ROAD IMPROVEMENT,	787,364.22	3,750,000.00			4,487,814.50		(0.00)	49,549.72
15-34 VARIOUS ROADS, CURBS & PARKING LOT IMPR		22,577.42			22,577.42		-	
							-	
16-09: VARIOUS PARK IMPROVEMENTS					-		-	
16-10: ACQUISITION OF VARIOUS EQUIPMENT & VEHICLES							-	
16-37: VARIOUS ROADS, CURBS, SIDEWALK IMP	312,234.00	410,966.00			723,200.00		-	
16-39: VARIOUS PARK IMPROVEMENTS	8,992.87				8,992.87		-	
16-43: VARIOUS EQUIPMENT, VEHICLES & SYST	8,155.57				8,155.57		-	
17-05: VARIOUS ROAD IMPROVEMENTS	86,184.56				86,184.56		-	
17-06: VARIOUS CAPITAL PROJECTS	25,400.00				25,400.00		-	
17-24: SPECIAL ASSESSMENT:BAEKELAND AVE							-	
17-29: VARIOUS CAPITAL IMPROVEMENTS	18,303.50				18,303.50		-	
17-31: VARIOUS CAPITAL IMPROVEMENTS							-	
18-01: IMPROVEMENTS TO ZIRKEL AVE	500,231.97				(17,066.31)		517,298.28	
18-14: VARIOUS CAPITAL IMPROVEMENTS	907,236.44	639,250.00			1,448,295.01		98,191.43	
<b>PAGE TOTALS</b>	<b>3,339,957.05</b>	<b>7,542,298.36</b>	<b>-</b>	<b>-</b>	<b>8,720,110.78</b>	<b>-</b>	<b>1,263,732.76</b>	<b>898,411.87</b>

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	3,339,957.05	7,542,298.36	-	-	8,720,110.78	-	1,263,732.76	898,411.87
18-15: COMMUNITY CULTURAL ARTS CENTER	599,726.08				4,872.38		594,853.70	
18-28: VARIOUS CAPITAL IMPROVEMENTS	517,260.38				215,861.52		301,398.86	
18-32: VARIOUS CAPITAL IMPROVEMENTS		1,537,836.05			1,415,383.65		122,452.40	
19-30: VARIOUS CAPITAL IMPROVEMENTS		4,614,492.53			1,320,807.89		3,293,684.64	
19-31: VARIOUS CAPITAL IMPROVEMENTS	241,380.16				189,976.11		51,404.05	
20-31: VARIOUS CAPITAL IMPROVEMENTS	958,390.34				728,359.44		230,030.90	
20-32: VARIOUS CAPITAL IMPROVEMENTS	349,400.00	6,650,000.00			4,687,622.13		661,777.87	1,650,000.00
20-34: VARIOUS CAPITAL IMPROVEMENTS	115,050.30				115,050.30		-	
21-10: ROAD REHABILITATION & IMPROVEMENTS			4,900,000.00		3,042,416.33		3,911.03	1,853,672.64
21-31: VARIOUS CAPITAL IMPROVEMENTS			10,285,000.00		2,560,255.51		-	7,724,744.49
21-34: VARIOUS CAPITAL IMPROVEMENTS			925,000.00		250,600.00		674,400.00	
<b>PAGE TOTALS</b>	6,121,164.31	20,344,626.94	16,110,000.00	-	23,251,316.04	-	7,197,646.21	12,126,829.00

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

Sheet 35.2

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	6,121,164.31	20,344,626.94	16,110,000.00	-	23,251,316.04	-	7,197,646.21	12,126,829.00
<b>GRAND TOTALS</b>	6,121,164.31	20,344,626.94	16,110,000.00	-	23,251,316.04	-	7,197,646.21	12,126,829.00

Sheet 35 Totals

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	171,346.90
Received from 2021 Budget Appropriation*	XXXXXXXXXX	1,221,792.38
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
21-10: Road Rehabilitation & Improvements	87,500.00	XXXXXXXXXX
21-31: Various Capital Improvements	514,250.00	XXXXXXXXXX
21-34: Various Capital Improvements	583,645.96	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	207,743.32	XXXXXXXXXX
	1,393,139.28	1,393,139.28

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
21-10: ROAD REHABILITATION & IIMF	4,900,000.00	4,245,600.00	87,500.00	566,900.00
21-31: VARIOUS CAPITAL IMPROVEMENTS	10,285,000.00	9,770,750.00	514,250.00	-
21-34: VARIOUS CAPITAL IMPROVEMENTS	925,000.00		583,645.96	341,354.04
<b>Total</b>	16,110,000.00	14,016,350.00	1,185,395.96	908,254.04

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	2,213,693.98
Premium on Sale of Bonds	xxxxxxxxxx	714,228.88
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	13,690.00	xxxxxxxxxx
Appropriated to 2021 Budget Revenue	2,200,000.00	xxxxxxxxxx
Balance - December 31, 2021	714,232.86	xxxxxxxxxx
	2,927,922.86	2,927,922.86

**MUNICIPALITIES ONLY**

**IMPORTANT !!**

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

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

A.

- |   |    |                       |
|---|----|-----------------------|
| 1. Total Tax Levy for Year 2021 was       | \$ | <u>188,671,783.31</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>187,225,504.66</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>132,070,248.32</u> |

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2021?

Answer YES or NO    YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2021?

Answer YES or NO    YES    If answer is "NO" give details

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

- C. Does the appropriation required to be included in the Calendar Year 2022 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO    NO

D.

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

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>
2. County Taxes	\$	<u>-</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
3. Amounts due Special Districts	\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>
4. Amount due School Districts for School Tax	\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>



# **UTILITIES ONLY**

**Note:**

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

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

## POST CLOSING TRIAL BALANCE - SEWER UTILITY 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	8,682,945.80	
Investments		
Change Fund		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	398,058.70	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		466,440.38
Encumbrances Payable		1,660,777.78
Accrued Interest on Bonds and Notes		10,218.23
Due to -		
Prepaid Sewer Charges		31,130.01
Accounts Payable		2,629.41
Overpayment		6,345.14
Subtotal - Cash Liabilities		2,177,540.95 "C"
Reserve for Consumer Accounts and Lien Receivable		398,058.70
Fund Balance		6,505,404.85
<b>Total</b>	<b>9,081,004.50</b>	<b>9,081,004.50</b>

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	5,643,348.89	
CHANGE FUND	-	
DUE FROM CURRENT FUND		
<b>FIXED CAPITAL:</b>		
COMPLETED	21,217,561.49	
AUTHORIZED AND UNCOMPLETED	12,560,000.00	
INTERFUND RECEIVABLE: CAPITAL	1,000,000.00	
<b>PAGE TOTALS</b>	<b>40,420,910.38</b>	<b>-</b>

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE - SEWER 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	40,420,910.38	-
BONDS PAYABLE		1,490,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		4,240,954.26
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		1,966,704.66
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		20,335,061.49
RESERVE FOR DEFERRED AMORTIZATION		11,952,500.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		435,689.97
TOTALS	40,420,910.38	40,420,910.38

(Do not crowd - add additional sheets)



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

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

Sheet 43

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	2,200,000.00	2,200,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Sew Sewer Rents	10,625,000.00	10,515,851.90	(109,148.10)
"Interest on Delinquencies" Utility Revenue	50,000.00	58,033.82	8,033.82
Utility Interest Income on Investments	15,000.00	6,569.61	(8,430.39)
Connection Fees	150,000.00	536,832.80	386,832.80
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	13,040,000.00	13,317,288.13	277,288.13
Deficit (General Budget) **			-
	13,040,000.00	13,317,288.13	277,288.13

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		13,040,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		13,040,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		13,040,000.00
Deduct Expenditures:		
Paid or Charged	12,570,486.70	
Reserved	466,440.38	
Surplus (General Budget)**		
Total Expenditures		13,036,927.08
Unexpended Balance Canceled (See Footnote)		3,072.92

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2021 OPERATION

## SEWER UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	13,317,288.13	
Miscellaneous Revenue Not Anticipated	369.00	
2020 Appropriation Reserves Canceled in 2021	3,554,988.81	
Overpayment	6,345.14	
Total Revenue Realized		16,878,991.08
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	12,570,486.70	
Reserved	466,440.38	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	13,036,927.08	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		13,036,927.08
Excess		3,842,064.00
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	3,842,064.00	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	3,554,988.81	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		3,554,988.81

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



## RESULTS OF 2021 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	277,288.13
Unexpended Balances of Appropriations	XXXXXXXXXX	3,072.92
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	369.00
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	3,554,988.81
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	3,835,718.86	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	3,835,718.86	3,835,718.86

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	4,869,685.99
Excess in Results of 2021 Operations	XXXXXXXXXX	3,835,718.86
Amount Appropriated in the 2021 Budget - Cash	2,200,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	6,505,404.85	XXXXXXXXXX
	8,705,404.85	8,705,404.85

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

Cash		8,682,945.80
Investments		
Interfund Accounts Receivable		
Subtotal		8,682,945.80
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,177,540.95
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		6,505,404.85
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		<b>6,505,404.85</b>

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

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$ <u>322,498.35</u>
Increased by:		
Rents Levied		\$ <u>10,613,136.01</u>
Decreased by:		
Collections	\$	<u>10,431,233.58</u>
Overpayments applied	\$	<u>                    </u>
Transfer to Liens	\$	<u>                    </u>
Other	\$	<u>106,342.08</u>
		\$ <u>10,537,575.66</u>
Balance December 31, 2021		\$ <u><u>398,058.70</u></u>

## SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2020		\$ <u>1,231.62</u>
Increased by:		
Transfers from Accounts Receivable	\$	<u>                    </u>
Penalties and Costs	\$	<u>                    </u>
Other	\$	<u>                    </u>
		\$ <u>                    </u>
Decreased by:		
Collections	\$	<u>1,231.62</u>
Other	\$	<u>                    </u>
		\$ <u>1,231.62</u>
Balance December 31, 2021		\$ <u><u>                    </u></u>

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

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**UTILITY SPECIAL EMERGENCY**

Sheet 48a

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

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

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX	1,775,000.00	
Issued	XXXXXXXXXX		
Paid	285,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	1,490,000.00	XXXXXXXXXX	
	1,775,000.00	1,775,000.00	
2022 Bond Maturities - Capital Bonds			\$ 185,000.00
2022 Interest on Bonds		\$ 47,143.75	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2022 Interest on Bonds (*Items)	\$	47,143.75
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	10,218.23
Subtotal	\$	36,925.52
Add: Interest to be Accrued as of 12/31/2022	\$	8,779.17
Required Appropriation 2022	\$	45,704.69

**LIST OF BONDS ISSUED DURING 2021**

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

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

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

**INTEREST ON LOANS - SEWER UTILITY 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  
SEWER UTILITY LOAN**

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

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)



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

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR SEWER UTILITY 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</b>		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

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

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

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

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

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

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

Sheet 51a

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021		
	Funded	Unfunded					Funded	Unfunded	
06-05: VARIOUS SEWER PROJECTS	-				5,312.20		-		
06-49: VARIOUS SEWER IMPROVEMENTS	818,734.72				13,390.84		832,125.56		
09-05: VARIOUS SEWEER IMROVEMENTS	142,777.55				135,193.23	39,875.00	2,804.86		
11-23: CONSTRUCTION & REHAB SEWER	72,207.01				226,032.58	28,150.89	(0.00)		
14-02: VARIOUS SEWER IMPROVEMENTS	195,938.31				207,977.80	322,297.93	-		
14-23: VARIOUS IMPROVEMENT SEWER UTILIT	795,844.28				85,159.46	167,656.12	297,923.89		
18-27: SEWER UTILITY IMPROVEMENTS					60,548.23		-		
19-37: SEWER UTILITY IMPROVEMENTS	1,014,513.65				520,733.06	598,639.83	799,099.84		
20-29: SEWER UTILITY IMPROVEMENTS	1,624,400.00				4,715.00	353,285.00	1,266,400.00		
21-35: SEWER UTILITY IMPROVEMENTS			1,500,000.00		600.00	456,799.89	1,042,600.11		
							-		
<b>PAGE TOTALS</b>	4,664,415.52	-	1,500,000.00		1,254,347.40	1,211,104.00	1,966,704.66	4,240,954.26	-

Sheet 52

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,664,415.52	-	1,500,000.00	1,254,347.40	1,211,104.00	1,966,704.66	4,240,954.26	-
PAGE TOTALS	4,664,415.52	-	1,500,000.00	1,254,347.40	1,211,104.00	1,966,704.66	4,240,954.26	-

Sheet 52.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,664,415.52	-	1,500,000.00	1,254,347.40	1,211,104.00	1,966,704.66	4,240,954.26	-
PAGE TOTALS	4,664,415.52	-	1,500,000.00	1,254,347.40	1,211,104.00	1,966,704.66	4,240,954.26	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,664,415.52	-	1,500,000.00	1,254,347.40	1,211,104.00	1,966,704.66	4,240,954.26	-
PAGE TOTALS	4,664,415.52	-	1,500,000.00	1,254,347.40	1,211,104.00	1,966,704.66	4,240,954.26	-

Sheet  
52.3

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,664,415.52	-	1,500,000.00	1,254,347.40	1,211,104.00	1,966,704.66	4,240,954.26	-
TOTALS	4,664,415.52	-	1,500,000.00	1,254,347.40	1,211,104.00	1,966,704.66	4,240,954.26	-

Sheet 52.4

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



# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	300,000.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	300,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	300,000.00	300,000.00

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# SEWER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2021 or Prior Years
21-35:Sewer Utility Improvements	1,500,000.00	-	750,000.00	750,000.00
	1,500,000.00	-	750,000.00	750,000.00

## SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	885,689.97
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization	450,000.00	xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	435,689.97	xxxxxxxxx
	885,689.97	885,689.97

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 - SENIOR HOUSING 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	1,596,463.34	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		44,027.93
Encumbrances Payable		299,853.40
Accrued Interest on Bonds and Notes		14,375.00
Due to -		
Security Deposits		147,631.06
Subtotal - Cash Liabilities		505,887.39 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		1,090,575.95
<b>Total</b>	<b>1,596,463.34</b>	<b>1,596,463.34</b>

(Do not crowd - add additional sheets)







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

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

Sheet 43

\*Show as red figure

# SCHEDULE OF SENIOR HOUSING UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	253,455.00	253,455.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rental Income	1,335,000.00	1,412,581.80	77,581.80
Interest On Investments	5,000.00	3,632.27	(1,367.73)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	1,593,455.00	1,669,669.07	76,214.07
Deficit (General Budget) **			-
	1,593,455.00	1,669,669.07	76,214.07

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		1,593,455.00
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>1,593,455.00</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>1,593,455.00</b>
Deduct Expenditures:		
Paid or Charged	1,545,114.57	
Reserved	44,027.93	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>1,589,142.50</b>
Unexpended Balance Canceled (See Footnote)		4,312.50

**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

## SENIOR HOUSING UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,669,669.07	
Miscellaneous Revenue Not Anticipated	10,950.13	
2020 Appropriation Reserves Canceled in 2021	304,047.38	
Prior Year Revenue	25.00	
Total Revenue Realized		1,984,691.58
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	1,545,114.57	
Reserved	44,027.93	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	-	
Total Expenditures	1,589,142.50	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,589,142.50
Excess		395,549.08
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	395,549.08	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	304,047.38	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		304,047.38

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

## RESULTS OF 2021 OPERATIONS - SENIOR HOUSING UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	76,214.07
Unexpended Balances of Appropriations	xxxxxxxxxx	4,312.50
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	10,950.13
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	304,047.38
Prior Year Revenue		25.00
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	395,549.08	xxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	395,549.08	395,549.08

## OPERATING SURPLUS - SENIOR HOUSING UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	948,481.87
Excess in Results of 2021 Operations	xxxxxxxxxx	395,549.08
Amount Appropriated in the 2021 Budget - Cash	253,455.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	1,090,575.95	xxxxxxxxxx
	1,344,030.95	1,344,030.95

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

Cash		1,596,463.34
Investments		
Interfund Accounts Receivable		
Subtotal		1,596,463.34
Deduct Cash Liabilities Marked with "C" on Trial Balance		505,887.39
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,090,575.95
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		1,090,575.95

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

## SCHEDULE OF SENIOR HOUSING UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	
Increased by:			
Rents Levied		\$	1,412,581.80
Decreased by:			
Collections	\$	1,412,581.80	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	1,412,581.80
Balance December 31, 2021		\$	-

## SCHEDULE OF SENIOR HOUSING UTILITY LIENS

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

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**SENIOR HOUSING UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$	\$	\$	\$ -
2.	\$	\$	\$	\$ -
3.	\$	\$	\$	\$ -
4.	\$	\$	\$	\$ -
5.	\$	\$	\$	\$ -
Deficit in Operations	\$	\$	\$	\$ -
<b>Total Operating</b>	\$ -	\$ -	\$ -	\$ -
6.	\$	\$	\$	\$ -
7.	\$	\$	\$	\$ -
<b>Total Capital</b>	\$ -	\$ -	\$ -	\$ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**UTILITY SPECIAL EMERGENCY**

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

Sheet 48a

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

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>SENIOR HOUSING UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX	650,000.00	
Issued	XXXXXXXXXX		
Paid	150,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	500,000.00	XXXXXXXXXX	
	650,000.00	650,000.00	
2022 Bond Maturities - Capital Bonds			\$ 150,000.00
2022 Interest on Bonds		\$ 12,750.00	

**INTEREST ON BONDS - SENIOR HOUSING UTILITY BUDGET**

2022 Interest on Bonds (*Items)	\$ 12,750.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 14,375.00
Subtotal	\$ (1,625.00)
Add: Interest to be Accrued as of 12/31/2022	\$ 12,750.00
Required Appropriation 2022	\$ 11,125.00

**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  
SENIOR HOUSING UTILITY LOAN**

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

**INTEREST ON LOANS - SENIOR HOUSING UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2021**

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

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

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

**INTEREST ON LOANS - SENIOR HOUSING UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2021**

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



## DEBT SERVICE FOR SENIOR HOUSING UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

## DEBT SERVICE FOR SENIOR HOUSING UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - SENIOR HOUSING 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)



## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SENIOR HOUSING UTILITY

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021		
	Funded	Unfunded					Funded	Unfunded	
10-14 Senior Housing Building Improvements					15,427.63		15,427.63	-	
18-26 Senior Housing Building Improvements	566,705.60				116,917.92	522,419.14	161,204.38	-	
20-33 Senior Housing Building Improvements	1,999,400.00				5,623.20	759,073.70	1,234,703.10		
<b>Total</b>	70000-	2,566,105.60	-	-	132,345.55	528,042.34	935,705.71	1,234,703.10	-

Sheet 52

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,566,105.60	-	-		528,042.34	935,705.71	1,234,703.10	-
PAGE TOTALS	2,566,105.60	-	-		528,042.34	935,705.71	1,234,703.10	-

Sheet 52.1

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,566,105.60	-	-		528,042.34	935,705.71	1,234,703.10	-
PAGE TOTALS	2,566,105.60	-	-		528,042.34	935,705.71	1,234,703.10	-

Sheet  
52.2

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,566,105.60	-	-		528,042.34	935,705.71	1,234,703.10	-
PAGE TOTALS	2,566,105.60	-	-		528,042.34	935,705.71	1,234,703.10	-

Sheet 52.3

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



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SENIOR HOUSING (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,566,105.60	-	-		528,042.34	935,705.71	1,234,703.10	-
<b>TOTALS</b>	2,566,105.60	-	-		528,042.34	935,705.71	1,234,703.10	-

Sheet 52  
Totals

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

# SENIOR HOUSING UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	459,387.22
Received from 2022 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	459,387.22	XXXXXXXXXX
	459,387.22	459,387.22

# SENIOR HOUSING UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from 2022 Budget Appropriation *	XXXXXXXXXX	
Received from 2022 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

\*The full amount of the 2022 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# SENIOR HOUSING UTILITY CAPITAL FUND

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

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

## SENIOR HOUSING UTILITY FUND STATEMENT OF CAPITAL SURPLUS

**2022**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	72,177.74
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxx
Balance - December 31, 2021	72,177.74	xxxxxxxx
	72,177.74	72,177.74

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 - RECREATION UTILITY FUND  
AS AT DECEMBER 31, 2021  
Operating and Capital Sections  
(Separately Stated)**

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

Title of Account	Debit	Credit
Cash	693,341.07	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		10,236.05
Encumbrances Payable		106,984.33
Accrued Interest on Bonds and Notes		-
Due to -		
Subtotal - Cash Liabilities		117,220.38 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		576,120.69
<b>Total</b>	693,341.07	693,341.07

(Do not crowd - add additional sheets)



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

**POST CLOSING**  
**TRIAL BALANCE - RECREATION 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 SEWER OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

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

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

**AS AT DECEMBER 31, 2021**

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

(Do not crowd - add additional sheets)

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

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

Sheet 43

\*Show as red figure



# SCHEDULE OF RECREATION UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated		-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Membership & Programs	1,000,000.00	1,829,528.56	829,528.56
Interest Income on Investments	1,000.00	782.79	(217.21)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	1,001,000.00	1,830,311.35	829,311.35
Deficit (General Budget) **	1,702,898.00	1,102,898.00	(600,000.00)
	2,703,898.00	2,933,209.35	229,311.35

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		2,703,898.00
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>2,703,898.00</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>2,703,898.00</b>
Deduct Expenditures:		
Paid or Charged	2,693,661.95	
Reserved	10,236.05	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>2,703,898.00</b>
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

## RECREATION UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,830,311.35	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	346,809.34	
<b>Total Revenue Realized</b>		<b>2,177,120.69</b>
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	2,693,661.95	
Reserved	10,236.05	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
<b>Total Expenditures</b>	<b>2,703,898.00</b>	
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>2,703,898.00</b>
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)		-
<b>Deficit</b>		<b>526,777.31</b>
Anticipated Revenue - Deficit (General Budget)**	1,102,898.00	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	(576,120.69)	

### 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 Recreation Utility for 2020

2020 Appropriation Reserves Canceled in 2021	346,809.34	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
<b>* Excess (Revenue Realized)</b>		<b>346,809.34</b>

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

## RESULTS OF 2021 OPERATIONS - RECREATION UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	229,311.35
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	346,809.34
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	576,120.69	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	576,120.69	576,120.69

## OPERATING SURPLUS - RECREATION UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Excess in Results of 2021 Operations	XXXXXXXXXX	576,120.69
Amount Appropriated in the 2021 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	576,120.69	XXXXXXXXXX
	576,120.69	576,120.69

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

Cash		693,341.07
Investments		
Interfund Accounts Receivable		
Subtotal		693,341.07
Deduct Cash Liabilities Marked with "C" on Trial Balance		117,220.38
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		576,120.69
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		576,120.69

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

## SCHEDULE OF RECREATION UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	
Increased by:			
User Charges Levied		\$	1,829,528.56
Decreased by:			
Collections	\$	1,829,528.56	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	1,829,528.56
Balance December 31, 2021		\$	-

## SCHEDULE OF RECREATION UTILITY LIENS

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

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

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**UTILITY SPECIAL EMERGENCY**

Sheet 48a

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

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

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>RECREATION UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Capital Bonds			\$
2022 Interest on Bonds		\$	

**INTEREST ON BONDS - RECREATION 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  
RECREATION UTILITY LOAN**

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

**INTEREST ON LOANS - RECREATION UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2021**

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



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

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

**INTEREST ON LOANS - RECREATION UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2021**

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

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

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

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

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

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

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

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

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

INTEREST ON NOTES - RECREATION 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 RECREATION UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

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

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

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

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

Sheet 51a

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Total	-	-	-	-	-	-	-	-

Sheet 52

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

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

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

Sheet  
52.1

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

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

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

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



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

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

Sheet 52.3

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

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

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

Sheet 52  
Totals

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

# RECREATION UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# RECREATION UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# RECREATION UTILITY FUND

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

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

## RECREATION UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**2022**

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Miscellaneous		
Appropriated to Finance Improvement Authorization		XXXXXXXXXX
Appropriation to 2022 Budget Reserve		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-