

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

POPULATION LAST CENSUS 10,344
 NET VALUATION TAXABLE 2021 988,611,862
 MUNICODE 1811
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2022
MUNICIPALITIES - FEBRUARY 10, 2022

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

 BOROUGH of MANVILLE , County of SOMERSET

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature mpitts@manvillenj.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, MICHAEL PITTS , am the Chief Financial Officer, License # N-1634 , of the BOROUGH of MANVILLE , County of SOMERSET and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature mpitts@manvillenj.org
 Title CHIEF FINANCIAL OFFICER
 Address 325 NORTH MAIN STREET, MANVILLE NJ 08835
 Phone Number 908-725-9478
 Fax Number 908-231-8620

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **MANVILLE** 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:

rswisher@scnco.com
(Registered Municipal Accountant)

Suplee, Clooney & Company
(Firm Name)

308 East Broad Street
(Address)

Westfield, New Jersey
(Address)

Certified by me
this 25 day February, 2022

908-789-9300
(Phone Number)

908-789-8535
(Fax Number)

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: BOROUGH OF MANVILLE

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: BOROUGH OF MANVILLE

Chief Financial Officer: MICHAEL PITTS

Signature: mpitts@manvillenj.org

Certificate #: N-1634

Date: 2/25/2022

22-6002063

Fed I.D. #

BOROUGH OF MANVILLE

Municipality

SOMERSET

County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>1,240,731.24</u>	\$ <u>94,547.93</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.

mpitts@manvillenj.org
Signature of Chief Financial Officer

2/25/2022
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

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

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

Name

Title

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ **TBD on 3.7.22**

 Gsopko@manvillenj.org
SIGNATURE OF TAX ASSESSOR

 BOROUGH OF MANVILLE
MUNICIPALITY

 SOMERSET
COUNTY

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

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

Title of Account		Debit	Credit
CASH		5,711,576.65	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	6,085.06
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	3,347.96		
CURRENT	461,203.35		
SUBTOTAL		464,551.31	
TAX TITLE LIENS RECEIVABLE		53,755.30	
PROPERTY ACQUIRED FOR TAXES		1,175,500.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
DUE TRUST OTHER FUND		12,705.15	
DEFERRED CHARGES:			
EMERGENCY		1,000,000.00	
SPECIAL EMERGENCY (40A:4-55)		20,600.00	
DEFICIT		-	
Page Totals:		8,438,688.41	6,085.06

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	8,438,688.41	6,085.06
APPROPRIATION RESERVES		548,761.83
ENCUMBRANCES PAYABLE		616,771.24
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		51,738.89
PREPAID TAXES		174,743.54
DUE TO STATE:		
MARRIAGE LICENCE		1,025.00
DCA TRAINING FEES		25.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		600,000.00
RESERVE FOR TAX MAPS		15,140.66
RESERVE FOR SALE OF ASSETS		230,323.59
RESERVE FOR FEMA		50,196.18
RESERVE FOR REVALUATION		41,859.00
RESERVE FOR CODIFICATION OF ORDINANCES		23,000.00
RESERVE FOR POLICE OUTSIDE OVERTIME		24,384.34
RESERVE FOR INSURANCE PROCEEDS - HURRICANE IDA		253,054.83
DUE GRANT FUND		1,045,509.57
DUE GENERAL CAPITAL FUND		1,000.00
DUE SEWER UTILITY OPERATING FUND		19,797.12
PAGE TOTAL	8,438,688.41	3,703,415.85

(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 - TRUST OTHER FUND		106,985.37
DUE FROM SOMERSET COUNTY	410,327.74	
ENCUMBRANCES PAYABLE		2,266.63
RESERVE FOR CDBG		301,075.74
FUND TOTALS	410,327.74	410,327.74
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	2,557,011.61	
DUE TO CURRENT FUND		12,705.15
DUE CDBG TRUST	106,985.37	
ENCUMBRANCES PAYABLE		12,084.56
MISCELLANEOUS RESERVES (SHEET 6b)		2,639,207.27
OTHER TRUST FUNDS PAGE TOTAL	2,663,996.98	2,663,996.98

(Do not crowd - add additional sheets)

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

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

Sheet 7

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	259,789.20	5,910,080.97	458,293.52	5,711,576.65
Grant Fund				-
Trust - Animal Control		18,914.98	6,700.58	12,214.40
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	11,589.76	2,642,832.44	97,410.59	2,557,011.61
Trust - Arts and Culture				-
General Capital		394,954.52		394,954.52
				-
<u>UTILITIES:</u>				
Sewer Operating	32,043.89	345,762.21	83,401.06	294,405.04
Sewer Capital	25,000.00	28,169.54		53,169.54
				-
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				-
Total	328,422.85	9,340,714.66	645,805.75	9,023,331.76

* 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: mpitts@manvillenj.org

Title: Chief Financial Officer

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
OFFICE OF EMERG. MANAGEMENT - VEHICLE GRANT	-	10,000.00	10,000.00			-
SUSTAINABLE JERSEY GRANT	3,845.60		3,845.60			-
CLEAN COMMUNITIES PROGRAM	-	23,426.57	23,426.57			-
D.O.T. - WEST CAMPLAIN ROAD	40,000.00					40,000.00
D.O.T. - KENNEDY BLVD. PHASE 2	51,905.15					51,905.15
D.O.T. - BROOKS BLVD	340,000.00	990,000.00	563,171.16			766,828.84
FEMA - EMERG. MANAGEMENT FLOOD MITIGATION	24,750.00		22,959.75			1,790.25
FEMA - 2018 FLOOD MITIGATION	0.00					0.00
FEMA - 2018 FLOOD MITIGATION - COUNTY MATCH	118,890.00		54,317.86			64,572.14
MUNICIPAL ALLIANCE ALCOHOL AND DRUG ABUSE		7,195.67				7,195.67
BODY ARMOR REPLACEMENT FUND		1,911.80	1,911.80			-
RECYCLING TONNAGE GRANT		11,586.85	11,586.85			-
BVP - BULLETPROOF VEST		1,577.40		(1,577.40)		-
SOMERSET COUNTY YOUTH SERVICES GRANT		5,000.00	5,000.00			-
PEDESTRIAN SAFETY GRANT	2,056.50					2,056.50
COUNTY OPEN SPACE GRANT		250,000.00				250,000.00
STATEWIDE INSURANCE SAFETY		1,890.00	1,890.00			-
						-
						-
PAGE TOTALS	581,447.25	1,302,588.29	698,109.59	(1,577.40)	-	1,184,348.55

**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	581,447.25	1,302,588.29	698,109.59	(1,577.40)	-	1,184,348.55
						-
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PAGE TOTALS	581,447.25	1,302,588.29	698,109.59	(1,577.40)	-	1,184,348.55

Sheet
10.1

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	581,447.25	1,302,588.29	698,109.59	(1,577.40)	-	1,184,348.55
						-
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						-
						-
						-
						-
						-
						-
TOTALS	581,447.25	1,302,588.29	698,109.59	(1,577.40)	-	1,184,348.55

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				
OFFICE OF EMERGENCY MANAGEMENT - 2015	113.40			92.10			21.30
OFFICE OF EMERGENCY MANAGEMENT - 2016	2.29						2.29
OFFICE OF EMERGENCY MANAGEMENT	10,000.00			10,000.00			-
ALCOHOL EDUCATION REHABILITATION - 2010	35.50						35.50
DRUNK DRIVING ENFORCEMENT FUND - 2010	1,788.00						1,788.00
DRUNK DRIVING ENFORCEMENT FUND - 2012	1,953.27						1,953.27
DRUNK DRIVING ENFORCEMENT FUND - 2013	4,106.96						4,106.96
DRUNK DRIVING ENFORCEMENT FUND - 2015	1,686.41						1,686.41
DRUNK DRIVING ENFORCEMENT FUND - 2016	4,488.53				1,881.07		6,369.60
DRUNK DRIVING ENFORCEMENT FUND - 2019	0.00						0.00
DRUNK DRIVING ENFORCEMENT FUND - 2019	2,369.24			2,369.24			-
CLEAN COMMUNITIES PROGRAM - 2020	9,255.42			9,255.42			-
							-
BODY ARMOR REPLACEMENT FUND - 2016	1,610.57			1,610.57			0.00
BODY ARMOR REPLACEMENT FUND - 2017	2,347.94			414.81			1,933.13
BODY ARMOR REPLACEMENT FUND - 2019	2,683.97						2,683.97
BODY ARMOR REPLACEMENT FUND - 2020	2,514.43	1,911.80					4,426.23
FEDERAL BULLETPROOF VEST PARTNERSHIP - 2018	2,334.42		1,577.40	2,025.37			1,886.45
COUNTY OPEN SPACE GRANT			250,000.00				250,000.00
PAGE TOTALS	47,290.35	1,911.80	251,577.40	25,767.51	1,881.07	-	276,893.11

**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	47,290.35	1,911.80	251,577.40	25,767.51	1,881.07	-	276,893.11
RECYCLING TONNAGE GRANT - 2020	6,507.18			6,181.24			325.94
RECYCLING TONNAGE GRANT - 2021			11,586.85				11,586.85
SOMERSET COUNTY YOUTH SERVICES - 2015	123.95						123.95
SOMERSET COUNTY YOUTH SERVICES - 2016	376.05						376.05
SOMERSET COUNTY YOUTH SERVICES - 2019	5,000.00						5,000.00
SOMERSET COUNTY YOUTH SERVICES - 2020		5,000.00		500.00			4,500.00
SMST CNTY YOUTH SVCS ABIS ENVIRONMENTAL GRANT	170.02						170.02
SUSTAINABLE NEW JERSEY - 2019	87.85						87.85
SUSTAINABLE NEW JERSEY - 2020	2,000.00			1,135.28			864.72
FLOOD MITIGATION ASSISTANCE GRANT - 2018 MATCH	53,654.50						53,654.50
MUNICIPAL ALLIANCE GRANT - 2016	4,381.29	7,195.67		8,792.54			2,784.42
MUNICIPAL ALLIANCE GRANT - MATCH	2,487.36	1,798.91		1,102.12			3,184.15
NJDOT - KENNEDY BLVD	13,786.69						13,786.69
NJDOT - BROOKS BLVD	340,000.00	990,000.00		64,343.00			1,265,657.00
PEDESTRIAN SAFETY GRANT	8,519.00						8,519.00
MATCHING FUNDS	2,930.88						2,930.88
STATEWIDE INSURANCE GRANT	-		1,890.00				1,890.00
CLEAN COMMUNITIES PROGRAM - 2021			23,426.57	9,864.55			13,562.02
PAGE TOTALS	487,315.12	1,005,906.38	288,480.82	117,686.24	1,881.07	-	1,665,897.15

**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	487,315.12	1,005,906.38	298,480.82	117,686.24	1,881.07	-	1,675,897.15
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TOTALS	487,315.12	1,005,906.38	298,480.82	117,686.24	1,881.07	-	1,675,897.15

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
						-
						-
FEDERAL BULLETPROOF VEST FUND	1,577.40				(1,577.40)	-
AMERICAN RECOVERY PLAN				529,675.22		529,675.22
						-
						-
						-
						-
						-
						-
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						-
						-
						-
						-
TOTALS	1,577.40	-	-	529,675.22	(1,577.40)	529,675.22

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	15,656,016.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	15,656,016.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	15,656,016.00	15,656,016.00

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	3,156,652.74
County Library	XXXXXXXXXX	460,664.12
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	298,588.47
Due County for Added and Omitted Taxes	XXXXXXXXXX	5,260.14
Paid	3,921,165.47	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	3,921,165.47	3,921,165.47

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,650,000.00	1,650,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	3,207,242.47	3,335,762.87	128,520.40
Added by N.J.S.A. 40A:4-87 (List on 17a)	298,480.82	298,480.82	-
			-
			-
Total Miscellaneous Revenue Anticipated	3,505,723.29	3,634,243.69	128,520.40
Receipts from Delinquent Taxes	400,000.00	387,509.23	(12,490.77)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	9,655,326.31	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	9,655,326.31	10,724,443.74	1,069,117.43
	15,211,049.60	16,396,196.66	1,185,147.06

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	28,801,625.21
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	15,656,016.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	3,915,905.33	xxxxxxxx
Due County for Added and Omitted Taxes	5,260.14	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,500,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	10,724,443.74	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
	30,301,625.21	30,301,625.21

*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.

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		14,912,568.78
2021 Budget - Added by N.J.S.A. 40A:4-87		298,480.82
Appropriated for 2021 (Budget Statement Item 9)		15,211,049.60
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		1,000,000.00
Total General Appropriations (Budget Statement Item 9)		16,211,049.60
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		16,211,049.60
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	14,029,162.77	
Paid or Charged - Reserve for Uncollected Taxes	1,500,000.00	
Reserved	548,761.83	
Total Expenditures		16,077,924.60
Unexpended Balances Canceled (see footnote)		133,125.00

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	128,520.40
Delinquent Tax Collections	xxxxxxxxxx	-
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	1,069,117.43
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	133,125.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	174,267.85
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	800,709.05
Prior Years Interfunds Returned in 2021	xxxxxxxxxx	142,409.98
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	12,490.77	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2021		xxxxxxxxxx
Refund of Prior Years' Revenue	8,490.10	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	2,427,168.84	xxxxxxxxxx
	2,448,149.71	2,448,149.71

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	2,251,591.96
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,427,168.84
4. Amount Appropriated in the 2021 Budget - Cash	1,650,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2021	3,028,760.80	xxxxxxxxxx
	4,678,760.80	4,678,760.80

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

Cash		5,711,576.65
Investments		
Sub Total		5,711,576.65
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,703,415.85
Cash Surplus		2,008,160.80
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	1,020,600.00	
Cash Deficit #		
Total Other Assets		1,020,600.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,028,760.80

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.S.A. 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.

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)	\$ 28,801,625.21
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 28,801,625.21
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 29,272,608.79
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.39%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 28,801,625.21
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 28,801,625.21
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 29,272,608.79
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.39%</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		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	3,488.97
2. Senior Citizens Deductions Per Tax Billings	19,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	60,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	6,000.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	64.38
9. Received in Cash from State	XXXXXXXXXX	77,281.71
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	6,085.06	XXXXXXXXXX
	86,835.06	86,835.06

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

Line 2	<u>19,250.00</u>
Line 3	<u>60,250.00</u>
Line 4	<u>1,250.00</u>
Sub - Total	<u>80,750.00</u>
Less: Line 7	<u>6,000.00</u>
To Item 10, Sheet 22	<u><u>74,750.00</u></u>

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

		Debit	Credit
Balance - January 1, 2021		xxxxxxxxxx	600,000.00
Taxes Pending Appeals	600,000.00	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
			xxxxxxxxxx
Balance - December 31, 2021		600,000.00	xxxxxxxxxx
Taxes Pending Appeals*	600,000.00	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		600,000.00	600,000.00

LGerickont@manvillenj.org
Signature of Tax Collector

T-8425
License #

2/25/2022
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		454,740.97	XXXXXXXXXX
A. Taxes	393,770.05	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	60,970.92	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	2,912.86
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	14,341.78
4. Added Taxes			XXXXXXXXXX
5. Added Tax Title Liens		1,000.00	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	438,486.33
8. Totals		455,740.97	455,740.97
9. Balance Brought Down		438,486.33	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	387,509.23
A. Taxes	387,509.23	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		6,126.16	XXXXXXXXXX
13. 2021 Taxes		461,203.35	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	518,306.61
A. Taxes	464,551.31	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	53,755.30	XXXXXXXXXX	XXXXXXXXXX
15. Totals		905,815.84	905,815.84

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **88.37%**

17. Item No. 14 multiplied by percentage shown above is **458,027.55** 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	1,107,800.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	14,341.78	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. _____		XXXXXXXXXX
5B. _____	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	53,358.22	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	1,175,500.00
	1,175,500.00	1,175,500.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ 1,000,000.00	\$ 1,000,000.00
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ -
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ -
mpitts@manvillenj.org	\$ _____	\$ _____	\$ _____	\$ -
mpitts@manvillenj.org	\$ _____	\$ _____	\$ _____	\$ -
	\$ _____	\$ _____	\$ _____	\$ -
	\$ _____	\$ _____	\$ _____	\$ -
	\$ _____	\$ _____	\$ _____	\$ -
	\$ _____	\$ _____	\$ _____	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00

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

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

Sheet 30

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

Chief Financial Officer

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	4,350,000.00	
Issued	xxxxxxxxxx		
Paid	575,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	3,775,000.00	xxxxxxxxxx	
	4,350,000.00	4,350,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 550,000.00
2022 Interest on Bonds*		\$ 105,000.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 105,000.00

LIST OF BONDS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF BONDS ISSUED DURING 2021

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

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1.			
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
2004-995 REHAB OF HOUSING UNITS	15,994.89						15,994.89	
2006-1024 REHAB OF HOUSING UNITS	102,634.36						102,634.36	
2007-1052 VARIOUS PUBLIC IMPROVEMENTS	98,230.55				98,230.55		-	
2009-1090 VARIOUS PUBLIC IMPROVEMENTS	22,868.44						22,868.44	
2011-1107 VARIOUS PUBLIC IMPROVEMENTS	4,575.35						4,575.35	
2012-1111 ACQ. & DEM. OF FLOOD PROP.	437,474.68						437,474.68	
2012-1120 NOR'EASTER/HURRICANE IRENE	7,515.00						7,515.00	
2013-1134 VARIOUS PUBLIC IMPROVEMENTS	88,915.87				85,464.11		3,451.76	
2014-1138 ACQ. OF RUSTIC MALL	12,712.88						12,712.88	
2015-1162 ACQ. & DEM. OF FLOOD PROP.		30,742.48						30,742.48
2018-1200 VARIOUS PUBLIC IMPROVEMENTS	29,506.64	2,100.00			6,674.88		22,831.76	2,100.00
2020-1237 ACQ. OF EQUIPMENT & IMPROVEMENTS	173.71						173.71	
2021-1261 VARIOUS PUBLIC IMPROVEMENTS			1,000,000.00		551,603.55			448,396.45
Page Total	820,602.37	32,842.48	1,000,000.00	-	741,973.09	-	630,232.83	481,238.93

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	820,602.37	32,842.48	1,000,000.00	-	741,973.09	-	630,232.83	481,238.93
PAGE TOTALS	820,602.37	32,842.48	1,000,000.00	-	741,973.09	-	630,232.83	481,238.93

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	138,466.78
Received from 2021 Budget Appropriation*	XXXXXXXXXX	250,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	50,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	338,466.78	XXXXXXXXXX
	388,466.78	388,466.78

*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
2021-1261 Various Public Impr.	1,000,000.00	950,000.00	50,000.00	
Total	1,000,000.00	950,000.00	50,000.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	177,181.88
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxx
Balance - December 31, 2021	177,181.88	xxxxxxxx
	177,181.88	177,181.88

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>29,272,608.79</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>28,801,625.21</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>20,490,826.15</u> |

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO **YES**

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

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

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

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

Answer YES or NO **NO**

D.

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

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<u> </u>	\$	<u> </u> \$ <u> </u> -
2. County Taxes	\$	<u> </u>	\$	<u> </u> - \$ <u> </u> -
3. Amounts due Special Districts	\$	<u> </u>	\$	<u> </u> - \$ <u> </u> -
4. Amount due School Districts for School Tax	\$	<u> </u>	\$	<u> </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 Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Cash	294,405.04	
Investments		
Due from - Current Fund	19,797.12	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	383,991.31	
Liens Receivable	601.49	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		27,440.42
Encumbrances Payable		37,607.01
Accrued Interest on Bonds and Notes		-
Due to -		
Sewer Overpayments		10,722.75
Subtotal - Cash Liabilities		75,770.18 "C"
Reserve for Consumer Accounts and Lien Receivable		384,592.80
Fund Balance		238,431.98
Total	698,794.96	698,794.96

(Do not crowd - add additional sheets)

**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGDED 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:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

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	20,000.00	20,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	1,800,500.00	1,924,751.21	124,251.21
			-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	1,820,500.00	1,944,751.21	124,251.21
Deficit (General Budget) **			-
	1,820,500.00	1,944,751.21	124,251.21

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		1,820,500.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		1,820,500.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,820,500.00
Deduct Expenditures:		
Paid or Charged	1,793,059.58	
Reserved	27,440.42	
Surplus (General Budget)**		
Total Expenditures		1,820,500.00
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

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)")	1,944,751.21	
Miscellaneous Revenue Not Anticipated	56,741.07	
2020 Appropriation Reserves Canceled in 2021	57,334.18	
Total Revenue Realized		2,058,826.46
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	1,793,059.58	
Reserved	27,440.42	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,820,500.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,820,500.00
Excess		238,326.46
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	238,326.46	
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	57,334.18	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		57,334.18

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

RESULTS OF 2021 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	124,251.21
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	56,741.07
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	57,334.18
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	238,326.46	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	238,326.46	238,326.46

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	20,105.52
Excess in Results of 2021 Operations	xxxxxxxxxx	238,326.46
Amount Appropriated in the 2021 Budget - Cash	20,000.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	238,431.98	xxxxxxxxxx
	258,431.98	258,431.98

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

Cash		294,405.04
Investments		
Interfund Accounts Receivable		19,797.12
Subtotal		314,202.16
Deduct Cash Liabilities Marked with "C" on Trial Balance		75,770.18
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		238,431.98
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		238,431.98

*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>224,934.40</u>
Increased by:		
Rents Levied		\$ <u>2,083,808.12</u>
Decreased by:		
Collections	\$ <u>1,913,707.39</u>	
Overpayments applied	\$ <u>11,043.82</u>	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ <u>1,924,751.21</u>
Balance December 31, 2021		\$ <u><u>383,991.31</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2020		\$ <u>601.49</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____ -
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2021		\$ <u><u>601.49</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 <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ -
2. _____	\$ _____	\$ _____	\$ _____	\$ -
3. _____	\$ _____	\$ _____	\$ _____	\$ -
4. _____	\$ _____	\$ _____	\$ _____	\$ -
5. _____	\$ _____	\$ _____	\$ _____	\$ -
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ -
Total Operating	\$ -	\$ -	\$ -	\$ -
6. _____	\$ _____	\$ _____	\$ _____	\$ -
7. _____	\$ _____	\$ _____	\$ _____	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

Sheet 48a

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

Chief Financial Officer

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

INTEREST ON LOANS - 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		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - 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.								
TOTAL	-		-			-	-	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE 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.								
TOTAL	-		-			-	-	

Sheet 50

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

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

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

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

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

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)

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	-	62,323.27	-	-	-	-	-	62,323.27
PAGE TOTALS	-	62,323.27	-	-	-	-	-	62,323.27

Sheet
52.3

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	77,955.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	25,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	102,955.00	XXXXXXXXXX
	102,955.00	102,955.00

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.

