ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

 POPULATION LAST CENSUS
 8,028

 NET VALUATION TAXABLE 2021
 926,008,400

 MUNICODE
 1904

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. | | | | | | | |
|--|--|--|--|--|---|--|--------------------------------|
| то | WNSHIP | | of | BYRAM | , c | County of | SUSSEX |
| | | | DO N | OT USE THESE S | SPACES | | |
| | Date Examined By: | | | | | | |
| | 1 | | | | Prelimi | nary Check | |
| | 2 | | | | Exa | amined | |
| | computed b | | | 34, 49 to 51 and 63 rted upon demand | by a register or Signature | rasarinelli@nisi gistered Munici | |
| (This MUST be si | gned by Chi | ef Financial | Officer, Comp | otroller, Auditor or Re | egistered Municipa | l Accountant.) | |
| REQUIRED (| CERTIFICA | ATION BY | THE CH | IIEF FINANCIAI | L OFFICER: | | |
| (which I have not exact copy of the are correct, that r | prepared) original on f transfers l her certify th | feliminate of the control of the con | e ne] and elerk of the go nade to or fror | ed Annual Financial information required verning body, that all memergency approper insofar as I can de | also included here I calculations, exte oriations and all sta | ein and that this Sensions and additing tempts contained to the second s | Statement is an ions ed herein |
| Further, I do he | reby certify | that I, | | Ashleigh F | rueholz | , am t | the Chief Financial |
| Officer, License # | | 0912 | , of the | | TOWNSHIP | | of |
| statements annex December 31, 20 to the veracity of | 21, complete required info | ely in compli rmation incl | ance with N.J uded herein, r | true statements of the statement o | mended. I also giv ication by the Dire | e complete assur | rance as |
| Sigr | nature | afrueholz@b | yramtwp.org | | | | |
| Title | • | Chief Financ | ial Officer | | | | |
| Add | ress | 10 Mansfie | eld Drive | | | | |
| Pho | ne Number | - | (! | 973) 437-2500 | | | |
| Fax | Number | | (| 973) 347-0502 | | | |

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.

Sheet 1

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 **BYRAM** 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:

| NONE | | | |
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| | | _ | Raymond Sarinelli |
| | | | (Registered Municipal Accountant) |
| | | | Nisivoccia LLP |
| | | _ | (Firm Name) |
| | | | 200 Valley Road, Suite 300 |
| | | - | (Address) |
| Certified by me | | | Mount Arlington New Jorgey 07956 1220 |
| Certified by file | | - | Mount Arlington, New Jersey 07856-1320 (Address) |
| this 9th day | February | , 2022 | |
| | | | 973-298-8500 |
| | | | (Phone Number) |
| | | | 973-298-8501 |
| | | | (Fax Number) |

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION 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; The tax collection rate exceeded 90%; 3. Total deferred charges did not equal or exceed 4% of the total tax levy; 4. There were no "procedural deficiencies" noted by the registered municipal 5. accountant on Sheet 1a of the Annual Financial Statement; and There was **no operating deficit** for the previous fiscal year. 6. The municipality did not conduct an accelerated tax sale for less than 3 consecutive 7. years. The municipality did not conduct a tax levy sale the previous fiscal year and does 8. not plan to conduct one in the current year. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver. 9. The municipality has not applied for Transitional Aid for 2022. 10. The municipality did not adopt a Special Emergency ordinance for COVID-related 11 expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) 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. TOWNSHIP OF BYRAM Municipality: **Chief Financial Officer:** Ashleigh Frueholz Signature: afrueholz@byramtwp.org Certificate #: N-0912 Date: 2/9/2022 CERTIFICATION OF NON-QUALIFYING MUNICIPALITY The undersigned certifies that this municipality does not meet item(s)

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 BYRAM Chief Financial Officer: Signature: Certificate #: Date:

| | 22-600-1696 | | | |
|-------|---|---|---|---------------------|
| | Fed I.D. # | | | |
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| | TOWNSHIP OF BYRAM Municipality | | | |
| | Municipality | | | |
| | OHOOFY | | | |
| | SUSSEX County | | | |
| | 3 5 s y | | | |
| | Daniel of Fa | danal and Otata Fina | | |
| | • | deral and State Fina Expenditures of Awa | | |
| | | Expenditures of Awa | iius | |
| | | Fig. a. I. Waana Finalinaa | Danamban 24, 2024 | |
| | | Fiscal Year Ending: | December 31, 2021 | |
| | | | (5) | |
| | (1) Federal programs | (2) | (3) | |
| | Expended | State | Other Federal | |
| | (administered by | Programs | Programs | |
| | the state) | Expended | Expended | |
| TOTAL | \$ 180,292.20 | \$ 70,929.17 | \$ | |
| | | | | |
| | | Type of Audit required I | by Title 2 U.S. Code of Fede | eral Regulations |
| | | | ements) and OMB 15-08. | n an i toganationio |
| | | | entents) and OND 13-00. | |
| | | Single Audit | | |
| | | Program Specific | Audit | |
| | | | ent Audit Performed in Acco : Auditing Standards (Yellow | |
| | | with Government | Additing Standards (Tellow | DOOK) |
| | | | | \ |
| Note: | All local governments, who are reci report the total amount of federal a | • | • | • |
| | required to comply with Title 2 U.S. | Code of Federal Regulati | ons (CFR) OMB 15-08. (Ur | niform |
| | Guidance) and OMB 15-08. The sin | _ | | |
| | beginning with Fiscal Year ending a Federal Regulations (CFR) (Uniform | | are defined in Title 2 0.5. C | ode oi |
| | , , , | , | | |
| (1) | Report expenditures from federal p Federal pass-through funds can be | | | |
| | (CFDA) number reported in the Sta | | | 11100 |
| (2) | Report expenditures from state pro | grams resolved directly fr | om atata gavarnment er indi | rootly from |
| (2) | pass-through entities. Exclude sta | - | _ | • |
| | are no compliance requirements | • • • | | |
| (3) | Report expenditures from federal p | rograms received directly | from the federal governmen | t or indirectly |
| (0) | from entities other than state gover | • | nom the location government | t of manootry |
| | | | | |
| | | | | |
| | afrueholz@byramtwp.org | | 2/9/2022 | |
| | Signature of Chief Financial Officer | | 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 o | certify that there was | no "utility fund" on the books of | acco | ount and there was no |
|-----------------------------|-------------------------|-----------------------------------|--------|---|
| utility owned an | nd operated by the | TOWNSHIP | of | BYRAM |
| County of | SUSSEX | during the year 2021 and t | that s | heets 40 to 68 are unnecessary. |
| I have the | erefore removed from | this statement the sheets perta | aining | ງ only to utilities. |
| | | Name | | |
| | | Title | | |
| (This mus Municipal Acco | | nief Financial Officer, Comptrol | ler, A | uditor or Registered |
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| MUN | ICIPAL CERTIFIC | CATION OF TAXABLE PR | ROPI | ERTY AS OF OCTOBER 1, 2021 |
| Cer | tification is hereby ma | ade that the Net Valuation Taxa | able d | of property liable to taxation for |
| the tax ye | ear 2022 and filed with | n the County Board of Taxation | on J | anuary 10, 2022 in accordance |
| with the re | equirement of N.J.S. | A. 54:4-35, was in the amount o | of \$ | 926,776,700.00 |
| | | | | |
| | | | | pholenstein@byramtwp.org SIGNATURE OF TAX ASSESSOR |
| | | | | TOWNSHIP OF BYRAM |
| | | | | MUNICIPALITY |
| | | | | SUSSEX |

Sheet 2

COUNTY

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 | | 7,366,725.47 | |
| INVESTMENTS | | | |
| DUE FROM/TO STATE - VETERANS AND SENI | OR CITIZENS | 11,630.83 | - |
| | | | |
| | | | |
| Receivables with Full Reserves: | | | |
| TAXES RECEIVABLE: | | | |
| PRIOR | 28,248.60 | | |
| CURRENT | 327,448.45 | | |
| SUBTOTAL | | 355,697.05 | |
| TAX TITLE LIENS RECEIVABLE | | 1,087,561.40 | |
| PROPERTY ACQUIRED FOR TAXES CONTRACT SALES RECEIVABLE | | 3,356,900.00 | |
| CONTRACT SALES RECEIVABLE | | - | |
| MORTGAGE SALES RECEIVABLE | | - | |
| REVENUE ACCOUNTS RECEIVABLE | | 671,839.64 | |
| DUE FROM ANIMAL CONTROL FUND | | 11,254.27 | |
| DUE FROM HEALTH REIMBURSEMENT ACCO | UNT | 1.01 | |
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| DEFERRED CHARGES: | | | |
| EMERGENCY | | | |
| SPECIAL EMERGENCY (40A:4-55) | | - | |
| DEFICIT | | - | |
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| Page Totals: | l | 12,861,609.67 | ıl – |

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 | 12,861,609.67 | - |
| APPROPRIATION RESERVES | | 916,133.14 |
| ENCUMBRANCES PAYABLE | | 361,054.01 |
| CONTRACTS PAYABLE | | 9,701.72 |
| TAX OVERPAYMENTS | | 2,220.41 |
| PREPAID TAXES | | 251,092.37 |
| Reserve for Contingency | | 70,000.00 |
| Due to Other Trust Fund | | 303,573.21 |
| DUE TO STATE: | | |
| MARRIAGE LICENCE | | 300.00 |
| DCA TRAINING FEES | | 7,290.00 |
| DUE - BOROUGH OF NETCONG - CONSTRUCTION FEES | | 24,290.50 |
| LOCAL SCHOOL TAX PAYABLE | | - |
| REGIONAL SCHOOL TAX PAYABLE | | - |
| REGIONAL H.S.TAX PAYABLE | | - |
| COUNTY TAX PAYABLE | | - |
| DUE COUNTY - ADDED & OMMITTED | | 9,707.57 |
| SPECIAL DISTRICT TAX PAYABLE | | - |
| RESERVE FOR TAX APPEAL | | 800,232.11 |
| RESERVE FOR GARDEN STATE TRUST | | 22,635.00 |
| RESERVE FOR SALE OF MUNICIPAL ASSETS | | 309,279.00 |
| RESERVE FOR GRANT FUNDS - APPROPRIATED: | | |
| Drunk Driving Enforcement Fund | | 22,304.28 |
| Clean Communities Grant | | 7,833.18 |
| Municipal Alliance on Alcoholism and Drug Abuse | | 2,978.00 |
| Recycling Tonnage Grant | | 65,895.10 |
| Highlands Grant | | 84,811.31 |
| Body-Worn Camera Grant | | 32,608.00 |
| First Responders Grant | | 4,820.00 |
| PSE&G Susquehanna Roseland Agreement | | 97,896.88 |
| Hazard Mitigation | | 450,866.02 |
| NARCAN Grant | | 3,000.00 |
| RESERVE FOR GRANT FUNDS - UNAPPROPRIATED: | | |
| American Rescue Plan | | 415,115.49 |
| PAGE TOTAL | 12,861,609.67 | 4,275,637.30 |
| | | |
| | | |

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2021

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

| Title of Account | | Debit | Credit |
|--|----------|---------------|-----------------|
| TOTALS FROM PAGE 3a | | 12,861,609.67 | 4,275,637.30 |
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| | SUBTOTAL | 12,861,609.67 | 4,275,637.30 "0 |
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| DE0EDVE FOR RECEIVANT TO | | - | F 400 050 07 |
| RESERVE FOR RECEIVABLES DEFERRED SCHOOL TAX | | _ | 5,483,253.37 |
| DEFERRED SCHOOL TAX PAYABLE | | - | _ |
| FUND BALANCE | | | 3,102,719.00 |
| | | | |
| | TOTALS | 12,861,609.67 | 12,861,609.67 |
| | | | |
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(Do not crowd - add additional sheets)
Sheet 3a.1

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2021

| Title of Account | Debit | Credit |
|------------------|-------|--------|
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| TOTALS | _ | _ |

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

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2021

| Title of Account | Debit | Credit |
|--------------------------|-------|--------|
| | | |
| CASH | - | |
| GRANTS RECEIVABLE | - | |
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| DUE FROM/TO CURRENT FUND | | |
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| ENCUMBRANCES PAYABLE | | |
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| APPROPRIATED RESERVES | | - |
| UNAPPROPRIATED RESERVES | | - |
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| TOTALS | - | - |
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POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated) AS AT DECEMBER 31, 2021

| Title of Account | Debit | Credit |
|--|------------|------------|
| ANIMAL CONTROL TRUCT FUND | | |
| ANIMAL CONTROL TRUST FUND | 00.070.07 | |
| CASH | 30,070.87 | 44.054.07 |
| DUE TO - CURRENT FUND | | 11,254.27 |
| DUE TO STATE OF NJ | | 52.20 |
| RESERVE FOR ANIMAL CONTROL TRUST FUND | | 18,764.40 |
| FUND TOTALS | 30,070.87 | 30,070.87 |
| ASSESSMENT TRUST FUND | | |
| CASH | 340,239.08 | |
| DUE TO - FOREST LAKE CLUB ASSOCIATION | | 53,724.60 |
| ASSESSMENT RECEIVABLE | 354,898.95 | |
| ASSESSMENT LIENS RECEIVABLE | 10,471.68 | |
| RESERVE FOR: | | |
| DUE TO - NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION | | |
| LOAN PAYABLE | | 604,039.11 |
| FUND BALANCE | | 47,846.00 |
| FUND TOTALS | 705,609.71 | 705,609.71 |
| MUNICIPAL OPEN SPACE TRUST FUND | | |
| CASH | 671,571.66 | |
| RESERVE FOR OPEN SPACE | | 538,576.07 |
| RESERVE FOR OPEN SPACE - DEBT SERVICE | | 132,995.59 |
| | | |
| | | |
| FUND TOTALS | 671,571.66 | 671,571.66 |
| LOSAP TRUST FUND | | |
| CASH | - | |
| | | |
| FUND TOTALS | - | - |

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2021

| Title of Account | Debit | Credit |
|------------------------------|--------------|------------|
| CDBG TRUST FUND | | |
| CASH | _ | |
| DUE TO - | | |
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| FUND TOTALS | - | - |
| | | |
| ARTS AND CULTURAL TRUST FUND | | |
| CASH | - | |
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| FUND TOTALS | - | - |
| | | |
| OTHER TRUST FUNDS | | |
| CASH | 3,175,591.85 | |
| Due to Current Fund | 303,573.21 | |
| Reserve for: | | |
| Maste <u>r Escrow</u> | | 492,631.74 |
| Recreation Deposits | | 32,962.84 |
| State Unemployment Insurance | | 108,437.43 |
| Outside Police Services | | 20,135.83 |
| Public Defender | | 11,193.00 |
| Drainage | | 176.48 |
| | | |
| OTHER TRUST FUNDS PAGE TOTAL | 3,479,165.06 | 665,537.32 |

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2021

| Title of Account | Debit | Credit |
|--------------------------------------|--------------|--------------|
| Previous Totals | 3,479,165.06 | 665,537.32 |
| OTHER TRUST FUNDS (continued) | | |
| Reserve for: | | |
| Park Project | | 7,065.04 |
| Housing Rehabilitation | | 167,858.89 |
| School Diesel Agreement | | 7,883.08 |
| Cranberry Lake | | 52,132.27 |
| Partridge Run Detention Basin Escrow | | 5,600.00 |
| Tax Sale Premiums | | 219,600.00 |
| Parking Offense Adjudication Act | | 326.00 |
| Fire Dedicated Penalties | | 500.00 |
| Municipal Alliance | | 81.00 |
| Storm Recovery | | 580,999.49 |
| Affordable Housing | | 91,852.87 |
| Self Insurance | | 795,825.47 |
| Third Party Liens | | 3.00 |
| Sick and Vacation Leave | | 883,900.63 |
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| TOTALS | 3,479,165.06 | 3,479,165.06 |
| (Do not crowd - add ad | | |

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2021

| Title of Account | Debit | Credit |
|-------------------------------|--------------|--------------|
| Previous Totals | 3,479,165.06 | 3,479,165.06 |
| OTHER TRUST FUNDS (continued) | | |
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| OTALS | 3,479,165.06 | 3,479,165.06 |

SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2020

| Purpose | Amount Dec. 31, 2020 per Audit <u>Report</u> | Receipts | <u>Disbursements</u> | Balance as at <u>Dec. 31, 2021</u> |
|--------------------------------------|---|-----------------|----------------------|--|
| <u>r urpose</u> | report | rteceipts | Dispuisements | <u>Dec. 31, 2021</u> |
| Master Escrow | 427,965.20 | 663,041.40 | 598,374.86 | 492,631.74 |
| Recreation Deposits | 36,426.98 | 300.00 | 3,764.14 | 32,962.84 |
| State Unemployment Insurance | 103,786.39 | 5,670.53 | 1,019.49 | 108,437.43 |
| Outside Police Services | 11,693.33 | 53,630.00 | 45,187.50 | 20,135.83 |
| Public Defender | 11,193.00 | | | 11,193.00 |
| Drainage | 176.48 | | | 176.48 |
| Open Space | 465,256.76 | 114,939.16 | 41,619.85 | 538,576.07 |
| Open Space - Debt Service | 177,327.46 | | 44,331.87 | 132,995.59 |
| Park Project | 7,065.04 | | | 7,065.04 |
| Housing Rehabilitation | 206,008.89 | 2,400.00 | 40,550.00 | 167,858.89 |
| School Diesel Agreement | 5,671.98 | 23,596.52 | 21,385.42 | 7,883.08 |
| Cranberry Lake | 52,132.27 | | | 52,132.27 |
| Partridge Run Detention Basin Escrow | 5,600.00 | | | 5,600.00 |
| Tax Sale Premiums | 678,500.00 | 81,600.00 | 540,500.00 | 219,600.00 |
| Parking Offense Adjudication Act | 324.00 | 2.00 | | 326.00 |
| Fire Dedicated Penalties | 500.00 | | | 500.00 |
| Municipal Alliance | 81.00 | | | 81.00 |
| Storm Recovery | 605,026.19 | 82,067.90 | 106,094.60 | 580,999.49 |
| Affordable Housing | 84,243.20 | 7,609.67 | | 91,852.87 |
| Self Insurance | 708,234.00 | 87,591.47 | | 795,825.47 |
| Third Party Liens | 3.00 | | | 3.00 |
| Sick and Vacation Leave | 781,720.55 | 150,000.00 | 47,819.92 | 883,900.63 |
| | | | | |
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| PAGE TOTAL S | \$ 4,368,935.72 \$ | 1,272,448.65 \$ | 1,490,647.65 \$ | 4,150,736.72 |

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount Dec. 31, 2020 Balance per Audit as at <u>Purpose</u> Report Receipts **Disbursements** Dec. 31, 2021 PREVIOUS PAGE TOTAL 4,368,935.72 1,272,448.65 1,490,647.65 4,150,736.72 **PAGE TOTAL** 4,368,935.72 \$ 1,272,448.65 \$ 1,490,647.65 \$ 4,150,736.72

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

| Title of Liability to which Cash | Audit Balance | | RECEIPTS | | | | | Balance |
|---|------------------|-----------------------|-------------------|-----------|----------|-----------|---------------|---------------|
| and Investments are Pledged | Dec. 31, 2020 | Assessments and Liens | Current Budget | | | | Disbursements | Dec. 31, 2021 |
| Assessment Serial Bond Issues: | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| | | | | | | | | - |
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| | | | | | | | | - |
| Assessment Bond Anticipation Note Issues: | xxxxxxxx | xxxxxxxxx | xxxxxxxx | xxxxxxxxx | xxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxx |
| Assessment Loans - | | | | | | | | |
| Improvement for Forest Lakes Club | 309,535.56 | 117,088.45 | | | | | 134,230.93 | 292,393.08 |
| Due to Current Fund | | | | 1,567.01 | | | 1,567.01 | - |
| | | | | | | | | - |
| Other Liabilities | | | | | | | | - |
| Trust Surplus | 57,415.00 | | | | | | 9,569.00 | 47,846.00 |
| *Less Assets "Unfinanced" | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | 366,950.56 | 117,088.45 | - | 1,567.01 | - | - | 145,366.94 | 340,239.08 |

^{*}Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

| PAGE TOTALS (Do not crowd - add add | 4,498,910.39 | 298,483.83 |
|--|--------------|------------|
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| | | |
| Payment of Debt Service | | 151,454.58 |
| Field Irrigation | | 40,000.00 |
| Road Resurfacing | | 90,529.25 |
| Drainage | | 16,500.00 |
| Reserve for: | | |
| Due Current Fund | | |
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| DUE TO - | | |
| | , i | |
| UNFUNDED | 955,300.00 | |
| FUNDED | 1,075,329.82 | |
| DEFERRED CHARGES TO FUTURE TAXATION: | | |
| FEDERAL AND STATE GRANTS RECEIVABLE | | |
| DUE FROM - | | |
| DUE EDOM | | |
| CASH | 2,468,280.57 | |
| | | |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxx | |
| stimated Proceeds Bonds and Notes Authorized | - | xxxxxxxx |
| Title of Account | Debit | Credit |

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

| Title of Account | Debit | Credit |
|---------------------------------|--------------|--------------|
| PREVIOUS PAGE TOTALS | 4,498,910.39 | 298,483.83 |
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| BOND ANTICIPATION NOTES PAYABLE | | 955,300.00 |
| GENERAL SERIAL BONDS | | 908,000.00 |
| TYPE 1 SCHOOL BONDS | | - |
| LOANS PAYABLE | | 167,329.82 |
| CAPITAL LEASES PAYABLE | | - |
| | | |
| | | |
| RESERVE FOR CAPITAL PROJECTS | | |
| | | |
| | | |
| | | |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 620,257.48 |
| UNFUNDED | | 233,185.34 |
| | | |
| ENCUMBRANCES PAYABLE | | |
| | | |
| RESERVE TO PAY BANS | | |
| CAPITAL IMPROVEMENT FUND | | 1,217,949.46 |
| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| | | |
| | | |
| CAPITAL FUND BALANCE | | 98,404.56 |
| | 4,498,910.39 | 4,498,910.49 |

CASH RECONCILIATION DECEMBER 31, 2021

| | Cas | Cash | | Cash Book | |
|------------------------------|-----------|---------------|-------------|---------------|--|
| | *On Hand | On Deposit | Outstanding | Balance | |
| Current | 5,417.84 | 7,412,763.89 | 51,456.26 | 7,366,725.47 | |
| Grant Fund | | | | - | |
| Trust - Animal Control | | 30,081.47 | 10.60 | 30,070.87 | |
| Trust - Assessment | | 340,360.56 | 121.48 | 340,239.08 | |
| Trust - Municipal Open Space | | 671,571.66 | | 671,571.66 | |
| Trust - LOSAP | | | | | |
| Trust - CDBG | | | | | |
| Trust - Other | 6,152.00 | 3,170,215.08 | 775.23 | 3,175,591.85 | |
| Trust - Arts and Culture | | , | | - | |
| General Capital | | 2,469,140.73 | 860.16 | 2,468,280.57 | |
| UTILITIES: | | | | | |
| Sewer - Operating | 4,064.74 | 627,570.74 | | 631,635.48 | |
| Sewer - Capital | , | 915,239.85 | 316.10 | 914,923.75 | |
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| Total | 15,634.58 | 15,636,943.98 | 53,539.83 | 15,599,038.73 | |

^{*} Include Deposits In Transit

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: | rasarinelli@nisivoccia.com | Title: | Registered Municipal Accountant |
|------------|----------------------------|--------|---------------------------------|

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

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| LIST BANKS AND AMOUNTS SCHOOLING | CASH ON BEIOSII |
|---------------------------------------|-----------------|
| Current Fund | |
| Valley National Bank #41211294 | 7,343,544.43 |
| NJCM #171-000092215 | 26,612.73 |
| Claims Valley National Bank #41552563 | 42,606.73 |
| | |
| Animal Control Trust Fund: | |
| Valley National Bank #41552954 | 30,081.47 |
| Other Trust Funds: | |
| Valley National Bank #41553012 | 2,224,591.43 |
| Valley National Bank #41552989 | 108,137.43 |
| Valley National Bank #41552598 | 52,150.24 |
| Valley National Bank #41552601 | 167,858.89 |
| Valley National Bank #41553020 | 32,974.22 |
| Valley National Bank #41553047 | 91,852.87 |
| Fulton #0120011529 | 8,588.88 |
| TD Bank #11412 | 269,495.66 |
| Valley National Bank #1138 | 214,565.46 |
| Assessment Trust Fund: | |
| Valley National Bank #41553039 | 340,360.56 |
| Open Space Trust Fund: | |
| Valley National Bank #41553012 | 671,571.66 |
| General Capital Fund: | |
| Valley National Bank #41552571 | 2,469,140.73 |
| Sewer Utility Fund: | |
| Valley National Bank #41552970 | 627,570.74 |
| Valley National Bank #41552962 | 915,239.85 |
| | |
| PAGE TOTAL | 15,636,943.98 |

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 | 15,636,943.98 |
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| TOTAL PAGE | 15,636,943.98 |

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

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| Grant | Balance Jan. 1, 2021 | 2021 Budget Revenue Realized | Received | Other | Cancelled | Balance Dec. 31, 2021 |
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MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

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| Grant | Balance Jan. 1, 2021 | 2021 Budget Revenue Realized | Received | Other | Cancelled | Balance Dec. 31, 2021 |
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| Grant | Balance | Budget App | d from 2021 propriations | Expended | Other | Cancelled | Balance |
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| Grant | Balance | Transferred Budget Ap | d from 2021 propriations | Expended | Other | Other Cancelled | Balance |
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| | Jan. 1, 2021 | Budget | Appropriation By 40A:4-87 | · | | | Dec. 31, 2021 |
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| TEDERAL AND STATE GRANTS | | | | | | | |
|--------------------------|--------------|---|------------------------------|----------|-------|-----------|---------------|
| Grant | Balance | Transferred from 2021 Budget Appropriations | | Expended | Other | Cancelled | Balance |
| | Jan. 1, 2021 | Budget | Appropriation By 40A:4-87 | | | | Dec. 31, 2021 |
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| TEDERAL AND STATE GRANTS Transferred from 2021 | | | | | | 1 | |
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| Grant | | Other | Cancelled | Balance | | | |
| | Jan. 1, 2021 | Budget | Appropriation By 40A:4-87 | ' | - | | Dec. 31, 2021 |
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| Grant | Balance Jan. 1, 2021 | Transferred Budget Ap | d from 2021 propriations Appropriation By 40A:4-87 | Received | Other | Balance Dec. 31, 2021 |
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Sheet 12

| Grant | Balance Jan. 1, 2021 | Transferred Budget App Budget | d from 2021 propriations Appropriation By 40A:4-87 | Received | Other | Balance Dec. 31, 2021 |
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| Grant | | Balance Budget Appropriations an. 1, 2021 Budget Appropriation By 40A:4-87 | | Received | Other | Balance |
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| Grant | Jan. 1, 2021 | | | Noocived | Othor | Dec. 31, 2021 |
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| FEDERAL AND STATE GRANTS | | | | | | | | |
|--------------------------|-------------------------|-------------------------------------|---|----------|-------|--------------------------|--|--|
| Grant | Balance Jan. 1, 2021 | Transferred Budget App Budget | f from 2021 propriations Appropriation By 40A:4-87 | Received | Other | Balance Dec. 31, 2021 | | |
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Totals

*LOCAL DISTRICT SCHOOL TAX

| | Debit | Credit |
|---|---------------|---------------|
| Balance - January 1, 2021 | xxxxxxxxxx | xxxxxxxxx |
| School Tax Payable # | xxxxxxxxxx | |
| School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021) | xxxxxxxxxx | |
| Levy School Year July 1, 2021 - June 30, 2022 | xxxxxxxxxx | |
| Levy Calendar Year 2021 | xxxxxxxxxx | 12,003,467.00 |
| Paid | 12,003,467.00 | xxxxxxxxx |
| Balance - December 31, 2021 | xxxxxxxxxx | xxxxxxxxx |
| School Tax Payable # | - | xxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022) | | xxxxxxxxx |
| * Not including Type 1 school debt service, emergency authorizations-schools, transfer to | 12,003,467.00 | 12,003,467.00 |

Board of Education for use of local schools.

[#] Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

| | Debit | Credit |
|--|--------------|--------------|
| Balance - January 1, 2021 | xxxxxxxxxx | xxxxxxxxx |
| School Tax Payable # | xxxxxxxxxx | |
| School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021) | xxxxxxxxxx | |
| Levy School Year July 1, 2021 - June 30, 2022 | xxxxxxxxxx | |
| Levy Calendar Year 2021 | xxxxxxxxxx | 6,603,465.00 |
| Paid | 6,603,465.00 | xxxxxxxxx |
| Balance - December 31, 2021 | xxxxxxxxxx | xxxxxxxxx |
| School Tax Payable # | - | xxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022) | | xxxxxxxxx |
| # Must include unpaid requisitions. | 6,603,465.00 | 6,603,465.00 |

COUNTY TAXES PAYABLE

| | Debit | Credit |
|--|--------------|--------------|
| Balance - January 1, 2021 | xxxxxxxxxx | xxxxxxxxx |
| County Taxes | xxxxxxxxxx | |
| Due County for Added and Omitted Taxes | xxxxxxxxxx | 16,113.07 |
| 2021 Levy: | xxxxxxxxxx | xxxxxxxxx |
| General County | xxxxxxxxxx | 5,533,711.44 |
| County Library | xxxxxxxxxx | 394,504.97 |
| County Health | xxxxxxxxxx | (56.69) |
| County Open Space Preservation | xxxxxxxxxx | 22,432.24 |
| Due County for Added and Omitted Taxes | xxxxxxxxxx | 9,707.57 |
| Paid | 5,966,705.03 | xxxxxxxxx |
| Balance - December 31, 2021 | xxxxxxxxxx | xxxxxxxxx |
| County Taxes | | xxxxxxxxx |
| Due County for Added and Omitted Taxes | 9,707.57 | xxxxxxxxx |
| | 5,976,412.60 | 5,976,412.60 |

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

| Source | Budget -01 | Realized -02 | Excess or Deficit* -03 |
|---|---------------|-----------------|---------------------------|
| Surplus Anticipated | 1,745,500.00 | 1,745,500.00 | - |
| Surplus Anticipated with Prior Written Consent of Director of Local Government Services | | | _ |
| Miscellaneous Revenue Anticipated: | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| Adopted Budget | 1,082,089.36 | 903,304.17 | (178,785.19) |
| Added by N.J.S.A. 40A:4-87 (List on 17a) | 501,484.48 | 501,484.48 | |
| | | | |
| | | | - |
| Total Miscellaneous Revenue Anticipated | 1,583,573.84 | 1,404,788.65 | (178,785.19) |
| Receipts from Delinquent Taxes | 325,000.00 | 347,609.86 | 22,609.86 |
| Amount to be Raised by Taxation: | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| (a) Local Tax for Municipal Purposes | 8,702,246.00 | xxxxxxxx | xxxxxxxx |
| (b) Addition to Local District School Tax | | xxxxxxxx | xxxxxxxx |
| (c) Minimum Library Tax | | xxxxxxxx | xxxxxxxx |
| Total Amount to be Raised by Taxation | 8,702,246.00 | 9,503,695.42 | 801,449.42 |
| | 12,356,319.84 | 13,001,593.93 | 645,274.09 |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | Debit | Credit |
|--|---------------|---------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) | xxxxxxxx | 32,981,525.57 |
| Amount to be Raised by Taxation | xxxxxxxxx | xxxxxxxx |
| Local District School Tax | 12,003,467.00 | xxxxxxxx |
| Regional School Tax | - | xxxxxxxx |
| Regional High School Tax | 6,603,465.00 | xxxxxxxx |
| County Taxes | 5,950,591.96 | xxxxxxxx |
| Due County for Added and Omitted Taxes | 9,707.57 | xxxxxxxx |
| Special District Taxes | - | xxxxxxxx |
| Municipal Open Space Tax | 110,598.62 | xxxxxxxx |
| Municipal Arts and Culture Tax | | xxxxxxxx |
| Reserve for Uncollected Taxes | xxxxxxxx | 1,200,000.00 |
| Deficit in Required Collection of Current Taxes (or) | xxxxxxxx | - |
| Balance for Support of Municipal Budget (or) | 9,503,695.42 | xxxxxxxx |
| *Excess Non-Budget Revenue (see footnote) | | xxxxxxxx |
| *Deficit Non-Budget Revenue (see footnote) | xxxxxxxx | |
| *These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only. | 34,181,525.57 | 34,181,525.57 |

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 |
|---|------------|------------|-------------------|
| | | | |
| Recycling Tonnage Grant | 13,445.98 | 13,445.98 | - |
| NJDEP - Clean Communities Program | 21,335.78 | 21,335.78 | - |
| Municipal Alliance on Alcoholism and Drug Abuse | 3,918.00 | 3,918.00 | - |
| Body-Worn Camera Grant | 32,608.00 | 32,608.00 | <u>-</u> |
| Hazard Mitigation Grant | 234,000.00 | 234,000.00 | - |
| 2018 HAVA Election Security Grant | 8,433.72 | 8,433.72 | |
| Radon Awareness Grant | 2,000.00 | 2,000.00 | <u>-</u> |
| Elizabethtown Gas - First Responders Grant | 4,820.00 | 4,820.00 | <u>-</u> |
| NJ Department of Transportation Grant | 166,200.00 | 166,200.00 | <u>-</u> |
| Risk Control Grant | 2,463.00 | 2,463.00 | <u>-</u> |
| Highlands Grant | 9,260.00 | 9,260.00 | |
| NARCAN Grant | 3,000.00 | 3,000.00 | <u>-</u> |
| | | - | |
| | | - | |
| | | - | |
| | | - | |
| | | - | |
| | | - | |
| | | - | <u>-</u> |
| | | - | |
| | | - | |
| | | - | <u>-</u> |
| | | - | <u>-</u> |
| | | - | |
| | | - | <u>-</u> |
| | | - | <u>-</u> |
| | | - | <u>-</u> |
| | | - | - |
| | | - | <u>-</u> |
| PAGE TOTALS | 501,484.48 | 501,484.48 | |

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: | afrueholz@byramtwp.org |
|----------------|------------------------|
| | Sheet 17a |

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 | 501,484.48 | 501,484.48 | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
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| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| TOTALS | 501,484.48 | 501,484.48 | - |

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: | |
|----------------|------------------|
| | Sheet 17a Totals |

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

| 2021 Budget As Adopted | | 11,854,835.36 |
|--|--------------|---------------|
| 2021 Budget - Added by N.J.S.A. 40A:4-87 | | 501,484.48 |
| Appropriated for 2021 (Budget Statement Item 9) | | 12,356,319.84 |
| Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9) | | |
| Total General Appropriations (Budget Statement Item 9) | | 12,356,319.84 |
| Add: Overexpenditures (see footnote) | | |
| Total Appropriations and Overexpenditures | | 12,356,319.84 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] 10,240,128.32 | | |
| Paid or Charged - Reserve for Uncollected Taxes | 1,200,000.00 | |
| Reserved 916,133.14 | | |
| Total Expenditures | | 12,356,261.46 |
| Unexpended Balances Canceled (see footnote) | | 58.38 |

FOOTNOTES - RE: OVEREXPENDITURES

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

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2021 OPERATIONS

CURRENT FUND

| | Debit | Credit |
|---|--------------|--------------|
| Excess of Anticipated Revenues: | xxxxxxxx | xxxxxxxx |
| Miscellaneous Revenues anticipated | xxxxxxxx | - |
| Delinquent Tax Collections | xxxxxxxx | 22,609.86 |
| | xxxxxxxx | |
| Required Collection of Current Taxes | xxxxxxxx | 801,449.42 |
| Unexpended Balances of 2021 Budget Appropriations | xxxxxxxx | 58.38 |
| Miscellaneous Revenue Not Anticipated | xxxxxxxx | 286,581.99 |
| Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27) | xxxxxxxx | - |
| Payments in Lieu of Taxes on Real Property | xxxxxxxx | |
| Sale of Municipal Assets | xxxxxxxx | |
| Unexpended Balances of 2020 Appropriation Reserves | xxxxxxxx | 993,105.72 |
| Prior Years Interfunds Returned in 2021 | xxxxxxxx | 7,509.78 |
| Cancellation of Tax Overpayments | | 21.41 |
| Cancellation of Accounts Payable | | 132.52 |
| , | | |
| Cancellation of Grant Funds Appropriated | | 1,746.38 |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) | xxxxxxxx | xxxxxxxx |
| Balance - January 1, 2021 | - | xxxxxxxx |
| Balance - December 31, 2021 | xxxxxxxx | |
| Deficit in Anticipated Revenues: | xxxxxxxx | xxxxxxxx |
| Miscellaneous Revenues Anticipated | 178,785.19 | xxxxxxxx |
| Delinquent Tax Collections | - | xxxxxxxx |
| | | xxxxxxxx |
| Required Collection on Current Taxes | - | xxxxxxxx |
| Interfund Advances Originating in 2021 | 11,255.28 | xxxxxxxx |
| Prior Year Veteran and Senior Citizen Deduction Disallowed | 1,831.51 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Deficit Balance - To Trial Balance (Sheet 3) | xxxxxxxx | |
| Surplus Balance - To Surplus (Sheet 21) | 1,921,343.48 | xxxxxxxx |
| | 2,113,215.46 | 2,113,215.46 |

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source | Amount Realized |
|---|-----------------|
| PREVIOUS PAGE TOTALS | - |
| Cable Television Franchise Fees | 30,630.00 |
| Workers Compensation Benefits | 5,384.32 |
| Tax Sale Premium Escheated | 26,500.00 |
| Statewide Insurance Fund Dividend | 29,415.01 |
| Andover Snow Removal | 5,306.00 |
| Prior Year Refund | 60.00 |
| Payment In Lieu of Taxes | 1,000.00 |
| Senior Citizen and Veteran Deductions Administrative Fee | 1,133.37 |
| Police Outside Duty Administrative Fee | 4,445.00 |
| Other Miscellaneous | 16,412.35 |
| Tax Collector - Other Miscellaneous | 2,286.31 |
| Sale of Municipal Assets | 28,485.36 |
| Statutory Excess Due from Animal Control Trust Fund | 11,254.27 |
| Prior Year Revenue Accounts Receivable: | |
| Highlands Grant | 20,000.00 |
| Municipal Alliance Grant 2020 | 2,270.00 |
| NJDOT | |
| Whitehall Hill Road | 52,000.00 |
| North Shore Road | 40,000.00 |
| Community Stewardship Incentive Grant | 10,000.00 |
| | |
| | |
| | |
| | |
| | |
| | |
| Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19) | 286,581.99 |

SURPLUS - CURRENT FUND YEAR 2021

| | Debit | Credit |
|--|--------------|--------------|
| 1. Balance - January 1, 2021 | xxxxxxxx | 2,926,875.52 |
| 2. | xxxxxxxx | |
| 3. Excess Resulting from 2021 Operations | xxxxxxxx | 1,921,343.48 |
| 4. Amount Appropriated in the 2021 Budget - Cash | 1,745,500.00 | xxxxxxxx |
| Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services | - | xxxxxxxx |
| 6. | | xxxxxxxx |
| 7. Balance - December 31, 2021 | 3,102,719.00 | xxxxxxxx |
| | 4,848,219.00 | 4,848,219.00 |

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

| Cash | | 7,366,725.47 |
|---|-----------|--------------|
| Investments | | |
| | | |
| Sub Total | | 7,366,725.47 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 4,275,637.30 |
| Cash Surplus | | 3,091,088.17 |
| Deficit in Cash Surplus | | |
| Other Assets Pledged to Surplus:* | | |
| (1) Due from State of N.J. Senior Citizens and Veterans Deduction | 11,630.83 | |
| Deferred Charges # | | |
| Cash Deficit # | | |
| Cancellation of County Taxes Payable | | |
| | | |
| | | |
| | | |
| Total Other Assets | | 11,630.83 |
| * IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" | | 3,102,719.00 |

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) # | | | \$ | 33,373,342.57 |
|-------------|--|------------|---------------|---------------|------------------|
| | or (Abstract of Ratables) | | | \$ | |
| 2. | Amount of Levy - Special District Taxes | | | \$ | |
| 3. | Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq. | | | \$ | |
| 4. | Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq. | | | \$ | 54,457.28 |
| 5b. | Subtotal 2021 Levy \$ 33,427,799.85 Reductions Due to Tax Appeals** \$ Total 2021 Tax Levy | 5 | | \$ | 33,427,799.85 |
| 6. | Transferred to Tax Title Liens | | | \$ | 72,440.41 |
| 7. | Transferred to Foreclosed Property | | | \$ | |
| 8. | Remitted, Abated or Canceled | | | \$ | 46,385.42 |
| 9. | Discount Allowed | | | \$ | |
| 10. | Collected in Cash: In 2020 | \$_ | 287,112.89 | _ | |
| | In 2021* | \$_ | 32,340,986.60 | _ | |
| | Homestead Benefit Credit | \$_ | 297,640.46 | | |
| | State's Share of 2021 Senior Citizens and Veterans Deductions Allowed | \$_ | 55,785.62 | _ | |
| | Total To Line 14 | \$_ | 32,981,525.57 | = | |
| 11. | Total Credits | | | \$ | 33,100,351.40 |
| 12. | Amount Outstanding December 31, 2021 | | | \$ | 327,448.45 |
| 13. | Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is | | | | |
| <u>Note</u> | e: If municipality conducted Accelerated Tax Sale or Tax Levy S | Sale d | check here a | nd co | mplete sheet 22a |
| 14. | Calculation of Current Taxes Realized in Cash: | | | | |
| | Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals | \$_ \$_ | 32,981,525.57 | - <u>-</u> | |
| | To Current Taxes Realized in Cash (Sheet 17) | \$_ | 32,981,525.57 | _ | |
| 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 be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%. | e to | | | |

Senior Citizens and Veterans Deductions.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include

^{*} 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) | \$ 32,981,525.57 |
|---|---------------------|
| LESS: Proceeds from Accelerated Tax Sale | |
| Net Cash Collected | \$ 32,981,525.57 |
| Line 5c (sheet 22) Total 2021 Tax Levy | \$ 33,427,799.85 |
| Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is | 98.66% |

(2) Utilizing Tax Levy Sale

| Total of Line 10 Collected in Cash (sheet 22) | \$ 32,981,525.57 |
|--|---------------------|
| LESS: Proceeds from Tax Levy Sale (excluding premium) | |
| Net Cash Collected | \$ 32,981,525.57 |
| Line 5c (sheet 22) Total 2021 Tax Levy | \$ 33,427,799.85 |
| Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is | 98.66% |

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

| | Debit | Credit |
|---|-----------|-----------|
| 1. Balance - January 1, 2021 | xxxxxxxx | xxxxxxxx |
| Due From State of New Jersey | 9,345.21 | xxxxxxxx |
| Due To State of New Jersey | xxxxxxxx | |
| 2. Senior Citizens Deductions Per Tax Billings | 10,000.00 | xxxxxxxx |
| 3. Veterans Deductions Per Tax Billings | 46,000.00 | xxxxxxxx |
| 4. Deductions Allowed By Tax Collector | 1,500.00 | xxxxxxxx |
| 5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020) | | |
| 6. | | |
| 7. Deductions Disallowed By Tax Collector | xxxxxxxx | 1,714.38 |
| 8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020) | xxxxxxxx | 1,831.51 |
| 9. Received in Cash from State | xxxxxxxx | 51,668.49 |
| 10. | | |
| 11. | | |
| 12. Balance - December 31, 2021 | xxxxxxxx | xxxxxxxx |
| Due From State of New Jersey | xxxxxxxx | 11,630.83 |
| Due To State of New Jersey | | xxxxxxxx |
| | 66,845.21 | 66,845.21 |

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

| Line 2 | 10,000.00 |
|----------------------|-----------|
| Line 3 | 46,000.00 |
| Line 4 | 1,500.00 |
| Sub - Total | 57,500.00 |
| Less: Line 7 | 1,714.38 |
| To Item 10, Sheet 22 | 55,785.62 |
| | |

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

| | | Debit | Credit |
|--|------------|------------|------------|
| Balance - January 1, 2021 | | xxxxxxxxx | 800,232.11 |
| Taxes Pending Appeals | 800,232.11 | xxxxxxxxx | xxxxxxxx |
| Interest Earned on Taxes Pending Appeals | | xxxxxxxxx | xxxxxxxx |
| Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22) | | xxxxxxxxx | |
| Interest Earned on Taxes Pending State Appeals | | xxxxxxxxx | |
| Tax Appeals Refunded | | | |
| Cash Paid to Appellants (Including 5% Interest from Date of Payment) | | | xxxxxxxx |
| Closed to Results of Operation (Portion of Appeal won by Municipality, including Interes | st) | | xxxxxxxx |
| | | | |
| Balance - December 31, 2021 | | 800,232.11 | xxxxxxxx |
| Taxes Pending Appeals* | 800,232.11 | xxxxxxxx | xxxxxxxx |
| Interest Earned on Taxes Pending Appeals | | xxxxxxxx | xxxxxxxx |
| *Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021 | n [| 800,232.11 | 800,232.11 |

mmcelroy@byramtwp.org
Signature of Tax Collector

T-8530
License #

2/9/2022

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | Debit | Credit |
|---|------------------|--------------|--------------|
| 1. Balance - January 1, 2021 | | 1,389,016.07 | xxxxxxxxx |
| A. Taxes | 374,147.07 | xxxxxxxxx | xxxxxxxx |
| B. Tax Title Liens | 1,014,869.00 | xxxxxxxxx | xxxxxxxx |
| 2. Canceled: | | xxxxxxxxx | xxxxxxxx |
| A. Taxes | | xxxxxxxxx | |
| B. Tax Title Liens | | xxxxxxxxx | |
| 3. Transferred to Foreclosed Tax Title Liens: | | xxxxxxxxx | xxxxxxxx |
| A. Taxes | | xxxxxxxxx | |
| B. Tax Title Liens | | xxxxxxxxx | |
| 4. Added Taxes | | 1,831.51 | xxxxxxxx |
| 5. Added Tax Title Liens | | | xxxxxxxx |
| 6. Adjustment between Taxes (Other than Current Year) and | Tax Title Liens; | xxxxxxxxx | |
| A. Taxes - Transfers to Tax Title Liens | | xxxxxxxxx | (1) 399.29 |
| B. Tax Title Liens - Transfers from Taxes | | (1) 399.29 | xxxxxxxx |
| 7. Balance Before Cash Payments | | xxxxxxxx | 1,390,847.58 |
| 8. Totals | | 1,391,246.87 | 1,391,246.87 |
| 9. Balance Brought Down | | 1,390,847.58 | xxxxxxxx |
| 10. Collected: | | xxxxxxxxx | 347,609.86 |
| A. Taxes | 347,330.69 | xxxxxxxxx | xxxxxxxx |
| B. Tax Title Liens | 279.17 | xxxxxxxxx | xxxxxxxx |
| 11. Interest and Costs - 2021 Tax Sale | | 131.87 | xxxxxxxx |
| 12. 2021 Taxes Transferred to Liens | | 72,440.41 | xxxxxxxx |
| 13. 2021 Taxes | | 327,448.45 | xxxxxxxx |
| 14. Balance - December 31, 2021 | | xxxxxxxxx | 1,443,258.45 |
| A. Taxes | 355,697.05 | xxxxxxxxx | xxxxxxxx |
| B. Tax Title Liens | 1,087,561.40 | xxxxxxxxx | xxxxxxxxx |
| 15. Totals | | 1,790,868.31 | 1,790,868.31 |

| 16. | Percentage of Cash Collections to Adju | usted Amount Ou | tstanding |
|-----|--|-----------------|-----------|
| | (Item No. 10 divided by Item No. 9) is | 24.99% | |

| 17. Item No.14 multiplied by percentage shown above is | 360,670.29 | 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 | 3,356,900.00 | xxxxxxxx |
| 2. Foreclosed or Deeded in 2021 | xxxxxxxxx | xxxxxxxx |
| 3. Tax Title Liens | _ | xxxxxxxx |
| 4. Taxes Receivable | - | xxxxxxxx |
| 5A. | | xxxxxxxx |
| 5B. | xxxxxxxxx | |
| 6. Adjustment to Assessed Valuation | | xxxxxxxx |
| 7. Adjustment to Assessed Valuation | xxxxxxxxx | |
| 8. Sales | xxxxxxxxx | xxxxxxxx |
| 9. Cash * | xxxxxxxxx | |
| 10. Contract | xxxxxxxx | |
| 11. Mortgage | xxxxxxxxx | |
| 12. Loss on Sales | xxxxxxxx | |
| 13. Gain on Sales | | xxxxxxxx |
| 14. Balance - December 31, 2021 | xxxxxxxx | 3,356,900.00 |
| | 3,356,900.00 | 3,356,900.00 |

CONTRACT SALES

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

MORTGAGE SALES

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

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

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

| <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* | \$ | _\$ | \$ | \$ |
| Emergency Authorization - | | | | |
| Schools | \$ | \$ | \$\$ | \$ |
| Overexpenditure of Appropriations | \$\$ | \$\$ | \$\$ | \$ |
| | \$\$ | \$\$ | \$\$ | \$ |
| | \$\$ | \$\$ | \$\$ | _\$ |
| | \$ | \$\$ | \$\$ | \$ |
| | \$\$ | \$\$ | \$\$ | _\$ |
| | \$\$ | \$\$ | \$\$ | _\$ |
| | \$\$ | \$\$ | \$\$ | _\$ |
| TOTAL DEFERRED CHARGES | \$ | \$ | \$ | _\$ |

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

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

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

Chief Financial Officer

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

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

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

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

Chief Financial Officer

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

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

GENERAL CAPITAL BONDS

| | 1 | | |
|---|---------------|--------------|-------------------|
| | Debit | Credit | 2022 Debt Service |
| Outstanding - January 1, 2021 | xxxxxxxx | 1,168,000.00 | |
| Issued | xxxxxxxx | | |
| Paid | 260,000.00 | xxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2021 | 908,000.00 | xxxxxxxx | |
| | 1,168,000.00 | 1,168,000.00 | |
| 2022 Bond Maturities - General Capital Bonds | | | \$ 260,000.00 |
| 2022 Interest on Bonds* | | \$ 22,200.00 | |
| ASSESSMENT SEI Outstanding - January 1, 2021 | | 738,270.04 | |
| Issued | XXXXXXXXX | 730,270.04 | |
| Paid | 134,230.92 | xxxxxxxx | |
| | | | |
| Outstanding - December 31, 2021 | 604,039.12 | xxxxxxxx | |
| | 738,270.04 | 738,270.04 | |
| 2022 Bond Maturities - Assessment Bonds | \$ 134,230.90 | | |
| 2022 Interest on Bonds* | | \$ | |
| Total "Interest on Bonds - Debt Service" (*Items) | | | \$ 22,200.00 |

LIST OF BONDS ISSUED DURING 2021

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

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

ENVIRONMENTAL LOAN

| | Debit | Credit | 2022 Debt Service |
|--|--------------|------------|-------------------|
| Outstanding - January 1, 2021 | xxxxxxxx | 18,287.97 | |
| Issued | xxxxxxxx | | |
| Paid | 12,131.23 | xxxxxxxx | |
| Refunded | | | |
| | | | |
| Outstanding - December 31, 2021 | 6,156.74 | xxxxxxxx | |
| | 18,287.97 | 18,287.97 | |
| 2022 Loan Maturities | \$ 6,156.74 | | |
| 2022 Interest on Loans | \$ 61.57 | | |
| Total 2022 Debt Service for Environmental Loan | | | \$ 6,218.31 |
| GREEN ACRE | S LOAN | | |
| Outstanding - January 1, 2021 | xxxxxxxx | 188,628.70 | |
| Issued | xxxxxxxx | | |
| Paid | 27,455.62 | xxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2021 | 161,173.08 | xxxxxxxx | |
| | 188,628.70 | 188,628.70 | |
| 2022 Loan Maturities | \$ 28,007.46 | | |
| 2022 Interest on Loans | \$ 3,084.12 | | |
| Total 2022 Debt Service for Green Acres Loan | | | \$ 31,091.58 |

LIST OF LOANS ISSUED DURING 2021

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

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

LOAN

| | 1 | | 1 |
|----------------------------------|----------|----------|-------------------|
| | Debit | Credit | 2022 Debt Service |
| Outstanding - January 1, 2021 | xxxxxxxx | | |
| Issued | xxxxxxxx | | |
| Paid | | xxxxxxxx | _ |
| Refunded | | | |
| | | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | 1 |
| | - | - | |
| 2022 Loan Maturities | | | \$ |
| 2022 Interest on Loans | | | \$ |
| Total 2022 Debt Service for Loan | | | \$ - |
| LOA | N | | |
| Outstanding - January 1, 2021 | xxxxxxxx | | |
| Issued | xxxxxxxx | | |
| Paid | | xxxxxxxx | _ |
| | | | _ |
| | | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | |
| | - | - |] |
| 2022 Loan Maturities | | | \$ |
| 2022 Interest on Loans | | | \$ |
| Total 2022 Debt Service for Loan | | | \$ - |

LIST OF LOANS ISSUED DURING 2021

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

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

LOAN

| | 11 | | ır———————————————————————————————————— |
|----------------------------------|-----------|----------|--|
| | Debit | Credit | 2022 Debt Service |
| Outstanding - January 1, 2021 | xxxxxxxx | | |
| Issued | xxxxxxxxx | | |
| Paid | | xxxxxxxx | |
| Refunded | | | |
| | | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | |
| | - | - | |
| 2022 Loan Maturities | | | \$ |
| 2022 Interest on Loans | | | \$ |
| Total 2022 Debt Service for Loan | | | \$ - |
| LOAN | | r | _ |
| Outstanding - January 1, 2021 | xxxxxxxx | | |
| Issued | xxxxxxxx | | |
| Paid | | xxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | |
| | - | - | |
| 2022 Loan Maturities | | \$ | |
| 2022 Interest on Loans | \$ | | |
| Total 2022 Debt Service for Loan | | | \$ - |

LIST OF LOANS ISSUED DURING 2021

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

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

TYPE I SCHOOL TERM BONDS

| | Debit | Credit | 2022 Debt Service |
|---|---------------|-----------|-------------------|
| Outstanding - January 1, 2021 | xxxxxxxx | | |
| Paid | | xxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | |
| | - | - | |
| 2022 Bond Maturities - Term Bonds | | \$ | |
| 2022 Interest on Bonds | | \$ | |
| TYPE I SCHOOL SE | | | |
| Outstanding - January 1, 2021 | XXXXXXXX | | |
| Issued | XXXXXXXXX | | |
| Paid | | xxxxxxxxx | |
| | | | |
| | | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | |
| | - | - | |
| 2022 Interest on Bonds | | \$ | |
| 2022 Bond Maturities - Term Bonds | | | \$ |
| Total "Interest on Bonds - Type I School Debt Servi | ice" (*Items) | | \$ - |
| | | | |

LIST OF BONDS ISSUED DURING 2021

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

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

Sheet 33

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 I | Requirements For Interest** | Interest Computed to (Insert Date) |
|------------------------------------|------------------------------|-------------------------------|---|------------------------|------------------------|---------------|-----------------------------|--|
| 18-16 Various Capital Improvements | 405,000.00 | 9/22/2016 | 146,500.00 | 09/16/22 | 1.5000% | 7,324.00 | 2,197.50 | |
| 09-18 Fire Fighting Equipment | 522,000.00 | 9/20/2018 | 365,400.00 | 09/16/22 | 1.5000% | 19,332.33 | 5,481.00 | |
| 11-19 Preliminary Expenses- | | | | | | | | |
| New Municipal Building | 100,000.00 | 9/17/2020 | 90,000.00 | 09/16/22 | 1.5000% | | 1,350.00 | |
| | 195,000.00 | 9/16/2021 | 195,000.00 | 09/16/22 | 1.5000% | | 2,925.00 | |
| 14-19 Various Capital Improvements | 176,000.00 | 9/17/2020 | 158,400.00 | 09/16/22 | 1.5000% | | 2,376.00 | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| Page Totals | 1,398,000.00 | | 955,300.00 | | | 26,656.33 | 14,329.50 | |

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.

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)

^{*&}quot;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.

^{**} 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 F | Requirements For Interest** | Interest Computed to (Insert Date) |
|-------|---------------------------|------------------------------|-------------------------------|---|------------------------|------------------------|---------------|-----------------------------|--|
| | PREVIOUS PAGE TOTALS | 1,398,000.00 | | 955,300.00 | | | 26,656.33 | 14,329.50 | |
| | | | | | | | | | |
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| Sheet | | | | | | | | | |
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| | | | | | | | | | |
| | PAGE TOTALS | 1,398,000.00 | | 955,300.00 | | | 26,656.33 | 14,329.50 | |

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.

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)

^{*&}quot;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.

^{**} 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 F For Principal | Requirements For Interest** | Interest Computed to (Insert Date) |
|---------------------------|------------------------------|-------------------------------|---|------------------------|------------------------|------------------------------------|-----------------------------|--|
| PREVIOUS PAGE TOTALS | 1,398,000.00 | | 955,300.00 | | | 26,656.33 | 14,329.50 | |
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| | | | | | | | | |
| PAGE TOTALS | 1,398,000.00 | | 955,300.00 | | | 26,656.33 | 14,329.50 | |

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.

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)

^{*&}quot;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.

^{**} 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 I For Principal | Requirements For Interest** | Interest Computed to (Insert Date) |
|-----|---------------------------|------------------------------|-------------------------------|---|------------------------|------------------------|--------------------------------|-----------------------------|--|
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| 4. | | | | | | | | | |
| 5. | | | | | | | | | |
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| 10. | | | | | | | | | |
| 11. | | | | | | | | | |
| 12. | | | | | | | | | |
| 13. | | | | | | | | | |
| 14. | | | | | | | | | |
| | Total | | | - | - | | - | - | |

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

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

(Do not crowd - add additional sheets)

Sheet 3

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

Sneet 33

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jan | nuary 1, 2021 | 2021 | Other | Expended | Authorizations | Balance - December 31, 2021 | |
|---|---------------|---------------|----------------|-------|------------|----------------|-----------------------------|------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | ' | Canceled | Funded | Unfunded |
| 08-07 Various Capital Improvements | 13,209.65 | | | | | | 13,209.65 | |
| 05-11 Various Capital Improvements | 21,024.14 | | | | 21,024.14 | | | |
| 09-14 Various Capital Improvements | 36,684.44 | | | | | | 36,684.44 | |
| 15-15 Standby Generator | 11,000.00 | | | | | 11,000.00 | | |
| 18-16 Various Capital Improvements | 109,903.63 | 190,000.00 | | | 2,444.00 | | 150,959.63 | 146,500.00 |
| 5-17 Drainage Improvements | 37,571.89 | | | | 6,994.34 | | 30,577.55 | |
| 6-17 Improvements to Tamarack Park | 20,060.60 | | | | | 20,060.60 | | |
| 12-17 Improvements to Various Streets | 42,571.78 | | | | | 42,571.78 | | |
| 16-17 Improvements to Various Streets | 11,094.59 | | | | | 11,094.59 | | |
| 06-18 Drainage Improvements | 25,500.00 | | | | | | 25,500.00 | |
| 07-18 Improvements to Various Streets | 7,816.87 | | | | | 7,816.87 | | |
| 09-18 Acquisition of Fire Fighting Equipment | | 14,876.52 | | | 5,742.68 | | | 9,133.84 |
| 14-18 Drainage Improvements | 12,142.39 | | | | | | 12,142.39 | |
| 04-19 Acquisition of New Fingerprinting System for Police | 1,468.00 | | | | | 1,468.00 | | |
| 05-19 Various Street Improvements | 24,188.35 | | | | | 24,188.35 | | |
| 06-19 Acquisition of New Equipment for DPW | 17,499.72 | | | | | 17,499.72 | | |
| 09-19 Improvement of Whitehall Hill Road | 5,789.45 | | | | 5,789.45 | | | |
| 11-19 Initial Costs Associated with the Construction of a | | 259,750.00 | | | 185,410.00 | | | 74,340.00 |
| 14-19 Acquisition of New and Additional Equipment | | 79,538.50 | | | 76,327.00 | | | 3,211.50 |
| Page Total | 397,525.50 | 544,165.02 | - | - | 303,731.61 | 135,699.91 | 269,073.66 | 233,185.34 |

sheet 35.

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

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - Jan | uary 1, 2021 | 2021 Authorizations | Other | Expended | Authorizations | Balance - December 31, 2021 | |
|--|---------------|--------------|------------------------|-------|--------------|----------------|-----------------------------|------------|
| not merely designate by a code number. | Funded | Unfunded | | - | | Canceled | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 397,525.50 | 544,165.02 | - | - | 303,731.61 | 135,699.91 | 269,073.66 | 233,185.34 |
| 02-20 Various Street Improvements | 114,492.10 | | | | 111,379.81 | | 3,112.39 | |
| 03-20 Acquisiton of New Equipment - DPW | 159,937.43 | | | | 138,022.93 | | 21,914.50 | |
| 04-20 Building and Grounds Improvements | 24,724.81 | | | | 1,462.14 | | 23,262.67 | |
| 13-20 Technology Upgrades | 25,000.00 | | | | 15,868.53 | | 9,131.47 | |
| 03-21 Acquisition of New Equipment - DPW | | | 193,000.00 | | 115,758.75 | | 77,241.25 | |
| 04-21 Various Street Improvements | | | 353,443.00 | | 181,627.41 | | 171,815.59 | |
| 05-21 Various Street Improvements | | | 370,000.00 | | 360,294.05 | | 9,705.95 | |
| 07-21 Acquisition of Police Body Worn Cameras | | | 35,000.00 | | | | 35,000.00 | |
| | | | | | | | | |
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| | | | | | | | | |
| PAGE TOTALS | 721,679.84 | 544,165.02 | 951,443.00 | - | 1,228,145.23 | 135,699.91 | 620,257.48 | 233,185.34 |

heet 35

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

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - January 1, 2021 | 2021 | Other | Expended | Authorizations | Balance - December 31, 2021 | | |
|--|---------------------------|------------|----------------|----------|----------------|-----------------------------|------------|------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | - | 27,601.000 | Canceled | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 721,679.84 | 544,165.02 | 951,443.00 | - | 1,228,145.23 | 135,699.91 | 620,257.48 | 233,185.34 |
| | | | | | | | | |
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| | | | | | | | | |
| PAGE TOTALS | 721,679.84 | 544,165.02 | 951,443.00 | ı | 1,228,145.23 | 135,699.91 | 620,257.48 | 233,185.34 |

neet 35 Total

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

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - January 1, 2021 | | 2021 | Other | Expended | Authorizations | Balance - December 31, 2021 | |
|--|---------------------------|------------|----------------|-------|--------------|----------------|-----------------------------|------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | | Canceled | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 721,679.84 | 544,165.02 | 951,443.00 | - | 1,228,145.23 | 135,699.91 | 620,257.48 | 233,185.34 |
| | | | | | | | | |
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| | | | | | | | | |
| GRAND TOTALS | 721,679.84 | 544,165.02 | 951,443.00 | - | 1,228,145.23 | 135,699.91 | 620,257.48 | 233,185.34 |

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|--------------|--------------|
| Balance - January 1, 2021 | xxxxxxxx | 1,207,381.74 |
| Received from 2021 Budget Appropriation* | xxxxxxxxx | 671,443.00 |
| Received from 2020 Budget Appropriation* Improvement Authorizations Canceled | xxxxxxxxx | 75,000.00 |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxx | 29,967.72 |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxxx | xxxxxxxxx |
| | | xxxxxxxx |
| Appropriated to Finance Improvement Authorizations | 765,843.00 | xxxxxxxx |
| | - | XXXXXXXX |
| Balance - December 31, 2021 | 1,217,949.46 | XXXXXXXX |
| | 1,983,792.46 | 1,983,792.46 |

^{*}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 | xxxxxxxx | |
| Received from 2021 Budget Appropriation* | xxxxxxxx | |
| Received from 2021 Emergency Appropriation* | xxxxxxxx | |
| | | |
| | | xxxxxxxx |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxx |
| | | xxxxxxxx |
| Balance - December 31, 2021 | - | xxxxxxxx |
| | _ | - |

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

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 |
|--|------------------------|------------------------------------|--|-------------------------------|
| | | | | |
| 03-21 Acquisition of New Equipment - DPW | 193,000.00 | | 193,000.00 | |
| 04-21 Various Street Improvements | 353,443.00 | | 253,443.00 | 100,000.00 |
| 05-21 Various Street Improvements | 370,000.00 | | 284,400.00 | 85,600.00 |
| 07-21 Acquisition of Police Body | | | | |
| Worn Cameras | 35,000.00 | | 35,000.00 | |
| | | | | |
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| | | | | |
| Total | 951,443.00 | - | 765,843.00 | 185,600.00 |

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 | 86,916.83 |
| Premium on Sale of Bonds | xxxxxxxx | 11,416.14 |
| Funded Improvement Authorizations Canceled | xxxxxxxx | 85,671.59 |
| | | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorizations | 85,600.00 | xxxxxxxx |
| Appropriated to 2021 Budget Revenue | | xxxxxxxx |
| Balance - December 31, 2021 | 98,404.56 | xxxxxxxx |
| | 184,004.56 | 184,004.56 |

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)

| Α. | | | | | | |
|------------------------|--|---|------------------------|---------------|--------------------------|------------|
| | 1. | Total Tax Levy for Year 2021 was | | | \$33,4 | 127,799.85 |
| | 2. | Amount of Item 1 Collected in 2021 (*) | | \$ | 32,981,525.57 | <u>-</u> |
| | 3. | Seventy (70) percent of Item 1 | | | \$ 23,3 | 399,459.90 |
| | (*) In | cluding prepayments and overpayments | s applied. | | | |
| | | | | | | |
| B. | 1. | Did any maturities of bonded obligation | ns or notes fall due | during the y | rear 2021? | |
| | | Answer YES or NO Yes | | | | |
| | 2. | Have payments been made for all bond December 31, 2021? | ded obligations or r | notes due or | n or before | |
| | | Answer YES or NO Yes | If answer is "No | O" give detai | ils | |
| | | NOTE: If answer to Item B1 is YES, t | hen Item B2 must | be answer | ed | |
| C. obliga just e | ations | s the appropriation required to be include or notes exceed 25% of the total appro ? Answer YES or NO | | | • | |
| D. | 1. | Cash Deficit 2020 | | | | \$ |
| | | | | | | Ψ |
| | 2. | 4% of 2020 Tax Levy for all purposes: | | | | |
| | | | Levy \$ _ | | = | \$ |
| | 3. | Cash Deficit 2021 | Levy \$ _ | | = | \$ \$ |
| | 3.4. | Cash Deficit 2021 4% of 2021 Tax Levy for all purposes: | , • <u>-</u> | | = | \$ \$ |
| | | | Levy \$ _ Levy \$ _ | | = | \$\$ \$ |
| E. | | | , • <u>-</u> | | = = 2021 | \$\$ \$ |
| E. | | 4% of 2021 Tax Levy for all purposes: | Levy \$ _ | \$\$ | = = 2021 | \$ |
| E. | 4. | 4% of 2021 Tax Levy for all purposes: <u>Unpaid</u> | Levy \$ | \$\$ \$\$ | = = <u>2021</u> 9,707.57 | * |
| E. | 1. | 4% of 2021 Tax Levy for all purposes: <u>Unpaid</u> State Taxes | Levy \$ | · | | * |
| E. | 4. 1. 2. | 4% of 2021 Tax Levy for all purposes: Unpaid State Taxes County Taxes | 2020 | · | | * |
| E. | 4. 1. 2. | 4% of 2021 Tax Levy for all purposes: Unpaid State Taxes County Taxes Amounts due Special Districts | 2020 | \$ | | * |

Sheet 39

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - SEWER UTILITY 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 | 631,635.48 | |
| Investments | | |
| Due from - | | |
| Due from - | | |
| Receivables Offset with Reserves: | | |
| Consumer Accounts Receivable | 4,156.76 | |
| Liens Receivable | - | |
| | | |
| | | |
| Deferred Charges (Sheet 48) | | |
| | | |
| | | |
| Cash Liabilities: | | |
| Appropriation Reserves | | 59,719.20 |
| Encumbrances Payable | | 15,126.28 |
| Accrued Interest on Bonds and Notes | | 325.00 |
| Due to - | | |
| Prepaid Sewer Rents | | 16,593.44 |
| | | |
| | | 04.700.00 " |
| Subtotal - Cash Liabilities | | 91,763.92 " |
| Reserve for Consumer Accounts and Lien Receivable | | 4,156.76 |
| Fund Balance | | 539,871.56 |
| Total | 635,792.24 | 635,792.24 |

(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 |
|---|--------------|------------|
| CAPITAL SECTION: | | |
| | | |
| Est. Proceeds Bonds and Notes Authorized | 198,000.00 | xxxxxxxx |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxx | 198,000.00 |
| CASH | 914,923.75 | |
| DUE FROM CURRENT FUND | | |
| FIXED CAPITAL: | | |
| COMPLETED | 2,435,880.30 | |
| AUTHORIZED AND UNCOMPLETED | 683,000.00 | |
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| PAGE TOTALS | 4,231,804.05 | 198,000.00 |

(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 | 4,231,804.05 | 198,000.00 |
| | | |
| | | |
| | | |
| | | |
| BONDS PAYABLE | | |
| LOANS PAYABLE | | |
| CAPITAL LEASES PAYABLE | | |
| BOND ANTICIPATION NOTES | | 75,000.00 |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 63,529.05 |
| UNFUNDED | | 273,000.00 |
| CONTRACTS PAYABLE | | |
| ENCUMBRANCES | | |
| DUE TO SEWER OPERATING | | |
| RESERVE FOR AMORTIZATION | | 2,435,880.30 |
| RESERVE FOR DEFERRED AMORTIZATION | | 410,000.00 |
| RESERVE FOR DEBT SERVICE | | |
| | | |
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| | | |
| DOWN PAYMENTS ON IMPROVEMENTS | | - |
| CAPITAL IMPROVEMENT FUND | | 776,394.70 |
| CAPITAL FUND BALANCE | | - |
| | | |
| TOTALS | 4,231,804.05 | 4,231,804.05 |

(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 | | |
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| ASSESSMENT NOTES | | - |
| ASSESSMENT SERIAL BONDS | | - |
| FUND BALANCE | | - |
| | | |
| | | |
| TOTALS | _ | _ |

(Do not crowd - add additional sheets)

Sheet 43

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

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2020 | Assessments | Operating | EIPTS | | | Disbursements | Balance Dec. 31, 2021 |
|--|-----------------------------------|-------------|------------------|----------|-----------|-----------|---------------|--------------------------|
| Assessment Serial Bond Issues: | XXXXXXXXX | and Liens | Budget xxxxxxxxx | xxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxxx | xxxxxxxx |
| Assessment Senai Bond Issues. | ****** | ******* | ****** | ****** | ******* | ******* | ****** | |
| | | | | | | | | |
| | | | | | | | | _ |
| | | | | | | | | - |
| | | | | | | | | - |
| 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 | xxxxxxxxx | xxxxxxxx | xxxxxxxx |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| *Chause and firms | - | - | - | - | - | - | - | - |

^{*}Show as red figure

SCHEDULE OF SEWER 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 | 165,000.00 | 165,000.00 | <u>-</u> |
| Sewer Rents | 265,000.00 | 298,921.87 | 33,921.87 |
| | | | <u>-</u> |
| | | | - |
| | | | - |
| Reserve for Debt Service | | | - |
| Capital Fund Balance | | | |
| Added by N.J.S.A. 40A:4-87:(List) | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| | | | - |
| | | | - |
| Subtotal | 430,000.00 | 463,921.87 | 33,921.87 |
| Deficit (General Budget) ** | | | <u>-</u> |
| | 430,000.00 | 463,921.87 | 33,921.87 |

^{**} 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 | | 430,000.00 |
| Added by N.J.S.A. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 430,000.00 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 430,000.00 |
| Deduct Expenditures: | | |
| Paid or Charged | 368,974.96 | |
| Reserved | 59,719.20 | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 428,694.16 |
| Unexpended Balance Canceled (See Footnote) | | 1,305.84 |

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: | XXXXXXXX | |
|--|------------|------------|
| Budget Revenue (Not Including "Deficit (General Budget)") | 463,921.87 | |
| Miscellaneous Revenue Not Anticipated | 6,956.02 | |
| 2020 Appropriation Reserves Canceled in 2021 | 55,229.66 | |
| Sewer Overpayments Cancelled | 0.02 | |
| Total Revenue Realized | | 526,107.57 |
| Expenditures: | xxxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxxx | |
| Paid or Charged | 368,974.96 | |
| Reserved | 59,719.20 | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| Total Expenditures Less: Deferred Charges Included in | 428,694.16 | |
| Above "Total Expenditures" | | 400,004,40 |
| Total Expenditures - As Adjusted | | 428,694.16 |
| Excess | | 97,413.41 |
| Budget Appropriation - Surplus (General Budget)** Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46) | 97,413.41 | |
| 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 | 55,229.66 | |
|---|-----------|-----------|
| Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None ' | | |
| * Excess (Revenue Realized) | | 55,229.66 |

 $[\]ensuremath{^{**}}$ Items must be shown in same amounts on Sheet 44.

RESULTS OF 2021 OPERATIONS - SEWER UTILITY

| | Debit | Credit |
|---|-----------|-----------|
| Excess in Anticipated Revenues | xxxxxxxxx | 33,921.87 |
| Unexpended Balances of Appropriations | xxxxxxxx | 1,305.84 |
| Miscellaneous Revenues Not Anticipated | xxxxxxxx | 6,956.02 |
| Unexpended Balances of 2020 Appropriation Reserves* | xxxxxxxx | 55,229.66 |
| Sewer Overpayments Cancelled | | 0.02 |
| Deficit in Anticipated Revenues | - | xxxxxxxx |
| | | xxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxx | - |
| Excess in Operations - to Operating Surplus | 97,413.41 | xxxxxxxx |
| * See <u>restriction</u> in amount on Sheet 45, SECTION 2 | 97,413.41 | 97,413.41 |

OPERATING SURPLUS - SEWER UTILITY

| | Debit | Credit |
|--|------------|------------|
| Balance - January 1, 2021 | xxxxxxxx | 607,458.15 |
| | | |
| Excess in Results of 2021 Operations | xxxxxxxx | 97,413.41 |
| Amount Appropriated in the 2021 Budget - Cash | 165,000.00 | xxxxxxxx |
| Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxx |
| | | |
| Balance - December 31, 2021 | 539,871.56 | xxxxxxxx |
| | 704,871.56 | 704,871.56 |

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

| Cash | 631,635.48 |
|---|------------|
| Investments | |
| Interfund Accounts Receivable | |
| Subtotal | 631,635.48 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | 91,763.92 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | 539,871.56 |
| Other Assets Pledged to Surplus:* | |
| Deferred Charges # | |
| Operating Deficit # | |
| Total Other Assets | - |
| # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET. | 539,871.56 |

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

| Balance December 31, 2020 | | \$ |
|--|----------------|---------------|
| Increased by: Rents Levied | | \$ 300,520.36 |
| Decreased by: Collections | \$ 283,743.1 | |
| Overpayments applied Transfer to Liens Other | \$ | <u>6</u> |
| | | \$ 298,921.87 |
| Balance December 31, 2021 | | \$4,156.76 |
| SCHEDULE OF SEWE Balance December 31, 2020 | R UTILITY LIEN | S |
| Balance December 31, 2020 | | Φ |
| Increased by: | | |
| Transfers from Accounts Receivable Penalties and Costs Other | \$\$ \$\$ | |
| Decreased by: | | |
| Collections | \$ | |
| Other | \$ | \$ |
| Balance December 31, 2021 | | \$ - |

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)

| 4 | Caused By | 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* | 3 | \$ | B | \$ |
| 2. | 9 | 8 | \$ | B | \$ |
| 3. | | 8 | \$ | B | \$ |
| 4. | 9 | 3 | \$ | § | \$ |
| 5. | | S | \$ | 5 | \$ |
| | Deficit in Operations | 5 | \$ | S | \$ |
| | Total Operating | S | \$ | S | \$ |
| 6. | 9 | S | \$ | S | \$ |
| 7. | | 8 | \$ | S | \$ |
| | Total Capital | S | \$ | S | \$ |

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

| _ | Date | Purpose | Amount Authorized | Not Less Than 1/5 of Amount Authorized* | Balance Dec. 31, 2020 | REDUCEI By 2021 Budget | D IN 2021 Canceled By Resolution | Balance Dec. 31, 2021 |
|------------|------|---------|----------------------|---|--------------------------|------------------------------|------------------------------------|--------------------------|
| Ī | | | | 7 (0.0.1.0.1.1.2.0.0 | | 23.0901 | 2,11000.0 | - |
| Ī | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
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| <u>s</u> _ | | | | | | | | - |
| Sheet | | | | | | | | - |
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| _ | | | | | | | | - |
| - | | | | | | | | - |
| _ | | | | | | | | - |
| - | | | | | | | | - |
| _ | | 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

48a

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 | xxxxxxxx | | | |
| Issued | xxxxxxxx | | | |
| | | | | |
| Paid | | xxxxxxxx | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | | |
| | - | - | | |
| 2022 Bond Maturities - Assessment Bonds | | | \$ | |
| 2022 Interest on Bonds | | \$ | | |
| SEWER UTILITY CA | APITAL BONDS | | | |
| Outstanding - January 1, 2021 | xxxxxxxx | | | |
| Issued | xxxxxxxxx | | | |
| Paid | | xxxxxxxx | | |
| | | | | |
| | | | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | | |
| | - | - | | |
| 2022 Bond Maturities - Capital Bonds | | Г | \$ | |
| 2022 Interest on Bonds | | \$ | | |
| INTEREST ON BONI | DS - SEWER UT | ILITY BUDGET | | |
| 2022 Interest on Bonds (*Items) | | \$ - | | |
| Less: Interest Accrued to 12/31/2021 (Trial Balance | e) | \$ | | |
| Subtotal | | \$ - | | |
| Add: Interest to be Accrued as of 12/31/2022 | | \$ | | |
| Required Appropriation 2022 | | | \$ | |
| LIST OF BON | DS ISSUED DUR | RING 2021 | | |
| Purpose | 2022 Maturity | Amount Issued | Date of Issue | Interest Rate |
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SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2022 DEBT SERVICE FOR LOANS

SEWER UTILITY LOAN

| | Debit | Credit | 2022 Debt | Service |
|---|---------------|---------------|------------------|------------------|
| Outstanding - January 1, 2021 | xxxxxxxx | | | |
| Issued | xxxxxxxx | | | |
| | | | | |
| Paid | | xxxxxxxx | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | | |
| | - | - | | |
| 2022 Loan Maturities | | | \$ | |
| 2022 Interest on Loans | | \$ | | _ |
| SEWER UTILIT | Y LOAN | | | |
| Outstanding - January 1, 2021 | xxxxxxxx | | | |
| Issued | xxxxxxxx | | | |
| Paid | | xxxxxxxx | | |
| | | | | |
| | | | | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | | |
| | - | - | | |
| 2022 Loan Maturities | | | \$ | |
| 2022 Interest on Loans | | \$ | | |
| | | | | |
| INTEREST ON LOAN | NS - SEWER UT | ILITY BUDGET | 1 | |
| 2022 Interest on Loans (*Items) | | \$ - | | |
| Less: Interest Accrued to 12/31/2021 (Trial Balance | e) | \$ | | |
| Subtotal | | \$ - | | |
| Add: Interest to be Accrued as of 12/31/2022 | | \$ | | |
| Required Appropriation 2022 | | | \$ | |
| | | | | |
| LIST OF LOAD | NS ISSUED DUF | RING 2021 | | |
| Purpose | 2022 Maturity | Amount Issued | Date of Issue | Interest Rate |
| | | | 10000 | rtate |
| | | | | |
| | | | | |
| | | | | |

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

SEWER UTILITY LOAN

| | Debit | Credit | 2022 Debt | Service |
|---|---------------|---------------|-----------|----------|
| Outstanding - January 1, 2021 | xxxxxxxx | | | |
| Issued | xxxxxxxx | | 1 | |
| | | | 1 | |
| Paid | | xxxxxxxx |] | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | | |
| | - | - |] | |
| 2022 Loan Maturities | | | \$ | |
| 2022 Interest on Loans | | \$ | | |
| | | | | |
| SEWER UTILIT | Y LOAN | | | |
| Outstanding - January 1, 2021 | XXXXXXXXX | | 4 | |
| Issued | xxxxxxxx | | 4 | |
| Paid | | xxxxxxxx | 1 | |
| | | | 4 | |
| | | | 4 | |
| Outstanding - December 31, 2021 | - | xxxxxxxx | 4 | |
| | - | - | 1 | |
| 2022 Loan Maturities | | | \$ | |
| 2022 Interest on Loans | | \$ | | |
| INTEREST ON LOAD | NS - SEWER UT | ILITY BUDGET | | |
| 2022 Interest on Loans (*Items) | | \$ - | | |
| Less: Interest Accrued to 12/31/2021 (Trial Balance | e) | \$ | 1 | |
| Subtotal | | \$ - | 1 | |
| Add: Interest to be Accrued as of 12/31/2022 | | \$ | 1 | |
| Required Appropriation 2022 | | | \$ | |
| | | | | |
| LIST OF LOA | NS ISSUED DUF | RING 2021 | | |
| Purpose | 2022 Maturity | Amount Issued | Date of | Interest |
| т игрозс | 2022 Maturity | Amount issued | Issue | Rate |
| | | | | |
| | | | | |
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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 | 20 For Principal | 22 For Interest | Interest Computed to (Insert Date) |
|---|------------------------------|-------------------------------|---|------------------------|------------------------|----------------------------|--------------------|--|
| 1. Ord 19-16 Sewer Utility Improvements | 58,000.00 | 9/22/2016 | 75,000.00 | 9/16/2022 | 1.50% | 936.50 | 1,125.00 | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| TOTAL | 58,000.00 | | 75,000.00 | | | 936.50 | 1,125.00 | |

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

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

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.

(Do not crowd - add additional sheets)

Sheet 50

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

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

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 | 20 For Principal | 22 For Interest | Interest Computed to (Insert Date) |
|-------|---------------------------|------------------------------|-------------------------------|---|------------------------|------------------------|---------------------|--------------------|--|
| | 1. | | | | | | | | |
| • | 2. | | | | | | | | |
| · | 3. | | | | | | | | |
| , | 4. | | | | | | | | |
| · | 5. | | | | | | | | |
| , | 6. | | | | | | | | |
| Sheet | 7. | | | | | | | | |
| | 8. | | | | | | | | |
| 50 | 9. | | | | | | | | |
| | TOTAL | 58,000.00 | | 75,000.00 | | | 936.50 | 1,125.00 | |

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

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

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.

| INTEREST ON NOTES - SEWER UTILITY B | UDGET | |
|--|-------|----------|
| 2022 Interest on Notes | \$ | 1,125.00 |
| Less: Interest Accrued to 12/31/2021 (Trial Balance) | \$ | 325.00 |
| Subtotal | \$ | 800.00 |
| Add: Interest to be Accrued as of 12/31/2022 | \$ | 325.00 |
| Required Appropriation 2022 | \$ | 1,125.00 |

(Do not crowd - add additional sheets)

Sheet 5

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

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

sheet 51

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 | 20 For Principal | 22 For Interest | Interest Computed to (Insert Date) |
|---------------------------|------------------------------|-------------------------------|---|------------------------|------------------------|---------------------|-----------------|--|
| | | | 566. 61, 2621 | | | | | |
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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 | | |
|---------|---|--------------------------|-------------------|--|
| | Dec. 31, 2021 | For Prinicpal | For Interest/Fees | |
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| Total | - | - | - | |

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - January 1, 2021 | | 2022 | Expended | Other | Balance - December 31, 2021 | | |
|--|---------------------------|------------|----------------|----------|----------------|-----------------------------|-----------|------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | _/,p =/, a = a | Gui.s. | Funded | Unfunded |
| 06-12 Sewer Utility Improvements | 33,484.96 | | | | 12,350.00 | | 21,134.96 | |
| 19-16 Sewer Utility Improvements | 1,892.09 | 331,000.00 | | | 17,498.00 | | 42,394.09 | 273,000.00 |
| | | | | | | | | |
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| | | | | | | | | |
| PAGE TOTALS | 35,377.05 | 331,000.00 | - | - | 29,848.00 | - | 63,529.05 | 273,000.00 |

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | Balance - Jar Funded | nuary 1, 2021 Unfunded | 2022 Authorizations | | Expended | Other | Balance - Dece Funded | mber 31, 2021 Unfunded |
|---|-------------------------|---------------------------|------------------------|---|-----------|-------|--------------------------|---------------------------|
| | | | | | | | | |
| PREVIOUS PAGE TOTALS | 35,377.05 | 331,000.00 | - | - | 29,848.00 | - | 63,529.05 | 273,000.00 |
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| PAGE TOTALS | 35,377.05 | 331,000.00 | - | - | 29,848.00 | - | 63,529.05 | 273,000.00 |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | | Balance - January 1, 2021 | | | Expended | Other | Balance - Dece | |
|--|-----------|---------------------------|----------------|---|-----------|-------|----------------|------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | | | Funded | Unfunded |
| PREVIOUS PAGE TOTALS | 35,377.05 | 331,000.00 | - | - | 29,848.00 | - | 63,529.05 | 273,000.00 |
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| PAGE TOTALS | 35,377.05 | 331,000.00 | - | - | 29,848.00 | - | 63,529.05 | 273,000.00 |

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | Balance - Jar Funded | nuary 1, 2021 Unfunded | 2022 Authorizations | | Expended | Other | Balance - Dece Funded | mber 31, 2021 Unfunded |
|---|-------------------------|---------------------------|------------------------|---|-----------|-------|--------------------------|---------------------------|
| | | | | | | | | |
| PREVIOUS PAGE TOTALS | 35,377.05 | 331,000.00 | - | - | 29,848.00 | - | 63,529.05 | 273,000.00 |
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| PAGE TOTALS | 35,377.05 | 331,000.00 | - | - | 29,848.00 | - | 63,529.05 | 273,000.00 |

52.4

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do | Balance - January 1, 2021 | | 2022 | | Expended | Expended | Other | Balance - Dece | mber 31, 2021 |
|--|---------------------------|------------|----------------|---|-----------|----------|-----------|----------------|---------------|
| not merely designate by a code number. | Funded | Unfunded | Authorizations | | ' | | Funded | Unfunded | |
| PREVIOUS PAGE TOTALS | 35,377.05 | 331,000.00 | - | - | 29,848.00 | - | 63,529.05 | 273,000.00 | |
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| | 05.075.05 | 204.005.23 | | | 00.040.55 | | 00.500.55 | 070.000.55 | |
| TOTALS | 35,377.05 | 331,000.00 | - | - | 29,848.00 | - | 63,529.05 | 273,000.00 | |

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|------------|------------|
| Balance - January 1, 2021 | xxxxxxxx | 611,594.70 |
| Received from 2021 Budget Appropriation | xxxxxxxx | 164,800.00 |
| | xxxxxxxxx | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | xxxxxxxx | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxx | xxxxxxxx |
| | | xxxxxxxx |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxx |
| | | xxxxxxxx |
| Balance - December 31, 2021 | 776,394.70 | xxxxxxxx |
| | 776,394.70 | 776,394.70 |

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | Debit | Credit |
|--|---------|-------------|
| Balance - January 1, 2021 | xxxxxxx | xx |
| Received from 2021 Budget Appropriation* | xxxxxxx | xx |
| Received from 2021 Emergency Appropriation* | xxxxxxx | xx |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxx |
| | | xxxxxxxx |
| Balance - December 31, 2021 | | - xxxxxxxxx |
| | | |

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

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 |
|---------|------------------------|------------------------------------|--|--|
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SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

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