ANNUAL FINANCIAL (UNAUDITED) STATEMENT FOR THE YEAR 2021

ENTE DOLLARS BEB DAY BENALTY IE NOT EILED BY:	MUNICODE	NET VALUATION TAXABLE 2021	POPULATION LAST CENSUS
NOT EILED BY:	1415	2,103,105,500	10,248

FIVE DOLLARS PER LLARS PER DAY PENALTY IF NOT F COUNTIES - JANUARY 26, 2022 MUNICIPALITIES - FEBRUARY 10, 2022 NOT FILED

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

BOROUGH of KINNELON , County of

8 NOT USE THESE **SPACES**

Examined		2
Preliminary Check		_
Examined By:	Date	

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

Title_	Signature
Registerd Municipal Accountant	rasarinelli@nisivoccia.com

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

REQUIRED CERTIFICATION ВҮ HE CHIEF **FINANCIAL** OFFICER:

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

l ocal I Init as at	that we have a second borner and made a part borner are true statements of the financial condition of the Local Unit as at	a part horoof are t	acroto and made	the state of the s
and that the	MORRIS	, County of	LON	KINNELON
of	BOROUGH	, of the	N-1610	Officer, License #
_, am the Chief Financia	Charles J. Daniel		certify that I,	Further, I do hereby certify that I,

Statements annexed hereto and made a part hereot are true statements of the financial condition of the Local Offices as an December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as Services, including the verification of cash balances as of December 31, 2021 to the veracity of required information included herein, needed prior to certification by the Director of Local Government

Fax Number	Phone Number	Address	Title	Signature
NO ENTRY	973-838-5401	121 Kinnelon Road	Chief Financial Officer	cdaniel@kinnelonboro.org

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.

HHT 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 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. promulgated by the Division of Local Government Services, solely to assist the Chief Financial as of as of December 31, 2021 and have applied certain agreed-upon procedures thereon as available to me by the **BOROUGH** KINNELON

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

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

	ully line day	this 11 day					
	ו פטועמוץ	Tobrion.					
		2022					
973-298-8501 (Fax Number)	973-298-8500 (Phone Number)	(Address)	(Address)	(First Name) 200 Valley Road, Suite 300	Nisivoccia LLP	Raymond A. Sarinelli (Registered Municipal Accountant)	

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION 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 MUNICIPALIT	
유	l
QUALIFYING	
MUNICIPALITY	

- The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
- N appropriations; All emergencies approved for the previous fiscal year did not exceed 3% of total
- 3. The tax collection rate **exceeded 90%**
- 4 Total deferred charges did not equal or exceed 4% of the total tax levy
- Ö accountant on Sheet 1a of the Annual Financial Statement; and There were no "procedural deficiencies" noted by the registered municipal
- 0 There was no operating deficit for the previous fiscal year.
- 7 The municipality did not conduct an accelerated tax sale for less than 3 consecutive
- ∞ The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
- 9 The current year budget does not contain a Levy or Appropriation "CAP" waiver.
- 10. The municipality has not applied for Transitional Aid for 2022
- $\frac{1}{2}$ The municipality **did not** adopt a Special Emergency ordinance for COVID-related 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.

Municipality:	BOROUGH OF KINNELON
Chief Financial Officer:	Charles Daniel
Signature:	cdaniel@kinnelonboro.org
Certificate #:	N-1610
Date:	2/11/2022

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

Date:	Certificate #:	Signature:	Chief Financial Officer:	Municipality: BOROUGH OF KINNELON	examination of its Budget in accordance with N.J.A.C. 5:30-7.5.	I he undersigned certifies that this municipality does not meet item(s) of the criteria above and therefore does not qualify for local	
				KINNELON		ot qualify for local	

MORRIS	BOROUGH OF KINNELON Municipality	22-600-2565 Fed I.D. #

Report of Federal and State Financial Assistance Expenditures of Awards

ì	(3)	(2)	(1)	Note:		TOTAL	
cdaniel@kinnelonboro.org Signature of Chief Financial Officer	Report expenditures from federal programs receivers from entities other than state government.	Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.	Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.	All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of a required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to \$750,000 beginning with Fiscal Year ending after 1/1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).	Type of Audit requ (CFR) (Uniform Regions) Single Audit Program Sp X Financial St With Govern	\$ 406,347.00 \$ 14	(1) (2) Federal programs Expended State (administered by Programs the state) Expended Expended
2/11/2022 Date	Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.	om state programs received directly from state government or indirectly from Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there quirements.	ograms received directly from state government. ne Catalog of Federal Domestic Assistance ract agreements.	All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).	Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08. Single Audit Program Specific Audit X Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)	14,237.34 \$	Ending: December 31, 2021 (3) a Other Federal Programs Expended

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

Title	I have therefore removed from this statement the sheets pertaining only to utilities.	County of MORRIS during the year 2021 and that sheets 40 to 68 are unnecessary.	utility owned and operated by the BOROUGH of KINNELON	I hereby certify that there was no "utility fund" on the books of account and there was no
Title	the sheets pertaining only to utilities.	year 2021 and that sheets 40 to 68 are unnecessary.	of	on the books of account and there was no

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021

with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance Certification is hereby made that the Net Valuation Taxable of property liable to taxation for 2,106,464,900.00

MORRIS	MUNICIPALITY	BOROUGH OF KINNELON	SIGNATURE OF TAX ASSESSOR
			윘

COUNTY

TRIAL **BALANCE** -POST CLOSING CURRENT FUND

AS AT DECEMBER 31, 2021

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

Receivables with Full Reserves: PRIOR DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS INVESTMENTS CASH TAXES RECEIVABLE: PREPAID SCHOOL TAXES TAX TITLE LIENS RECEIVABLE CURRENT MORTGAGE SALES RECEIVABLE PROPERTY ACQUIRED FOR TAXES DUE FROM: REVENUE ACCOUNTS RECEIVABLE CONTRACT SALES RECEIVABLE DEFERRED CHARGES: SUBTOTAL ANIMAL CONTROL TRUST FUND DEFICIT SPECIAL EMERGENCY (40A:4-55) EMERGENCY Page Totals: Title of Account 316,913.80 Debit 7,398,494.91 1,210,750.00 1,019,465.29 9,991,809.09 316,913.80 38,794.31 5,001.50 2,389.28 Credit

BALANCE - CURRENT FUND (CONT'D) POST CLOSING

AS AT DECEMBER 31, 2021

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

4,511,987.33	9,991,809.09	PAGE TOTAL
5,222.08		RESERVE FOR THIRD-PARTY LIEN
165,881.00		RESERVE FOR SALE OF MUNICIPAL ASSETS
697,745.16		DUE TO GENERAL CAPITAL FUND
676,812.53		DUE TO FEDERAL AND STATE GRANT FUND
609,974.02		RESERVE FOR TAX APPEAL
ı		SPECIAL DISTRICT TAX PAYABLE
0.00		DUE COUNTY - ADDED & OMMITTED
		COUNTY TAX PAYABLE
		REGIONAL H.S.TAX PAYABLE
-		REGIONAL SCHOOL TAX PAYABLE
1		LOCAL SCHOOL TAX PAYABLE
500,000.00		Due to Other Trust Fund
192,088.89		DUE TO OPEN SPACE TRUST FUND
2,147.00		MARRIAGE LICENSE/DOMESTIC PARTNERSHIP
11,359.00		BUILDING SURCHARGE FEES
		DUE TO STATE:
212.80		DUE TO BOROUGH OF BUTLER - ELECTRIC PAYMENTS
340,597.66		PREPAID TAXES
12,448.96		TAX OVERPAYMENTS
64,710.42		ACCOUNTS PAYABLE
109,455.27		APPROPRIATION RESERVES - ENCUMBERED
1,123,332.54		APPROPRIATION RESERVES
1	9,991,809.09	TOTALS FROM PAGE 3
Credit	Debit	Title of Account

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

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

	I sheets)	(Do not crowd - add additional sheets)
9,991,809.09	9,991,809.09	TOTALS
2,893,898.36		FUND BALANCE
t		DEFERRED SCHOOL TAX PAYABLE
		DEFERRED SCHOOL TAX
2,585,923.40		RESERVE FOR RECEIVABLES
4,511,987.33 "C"	9,991,809.09	SUBTOTAL
4,511,987.33	9,991,809.09	TOTALS FROM PAGE 3a
Credit	Debit	Title of Account
3e Subtotaled	C" Taxes Receivable Must E	Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" Taxes Receivable Must Be Subtotaled

Sheet 3a.1

POST CLOSING

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

	heets)	(Do not crowd - add additional sheets)
56,645.47	56,645.47	TOTALS
		Ŧ
56,645.47		Reserve for Public Assistance Fund I
	56,645.47	Cash and Cash Equivalents
Credit	Debit	Title of Account

*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

(Do not crowd - add additional sheets)					TOTALS	UNAPPROPRIATED RESERVES	APPROPRIATED RESERVES					ENCUMBRANCES PAYABLE	DOE FROWN O CORRENT FOND					CINDINI O INFOCTIVADEL	GBANTS BECEIVARI E	CASH	Title of Account
sheets)				,) () () () () () () () () ()	1.022.548.95								0,0,0	676 812 53					345 736 42		Debit
					1,022,548.95	518,587.10	502,465.99					1,495.86									Credit

TRIAL BALANCE POST CLOSING TRUST **FUNDS**

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

		(Do not crowd - add additional sheets)
-	-	FUND TOTALS
	1	CASH
		LOSAP TRUST FUND
437,463.34	437,463.34	FUND TOTALS
150,000.00		DUE TO GENERAL CAPITAL FUND
287,463.34		RESERVE FOR OPEN SPACE
	192,088.89	DUE FROM CURRENT FUND
	245,374.45	CASH
		MUNICIPAL OPEN SPACE TRUST FUND
1	1	FUND TOTALS
		RESERVE FOR:
		DUE TO -
	-	CASH
		ASSESSMENT TRUST FUND
76,470.21	76,470.21	FUND TOTALS
36,186.00		RESERVE FOR ANIMAL CONTROL TRUST FUND
1,489.90		DUE TO STATE OF NJ
38,794.31		DUE TO CURRENT FUND
	76,470.21	CASH
		ANIMAL CONTROL TRUST FUND
Credit	Debit	Title of Account

(Do not crowd - add additional sheets)
Sheet 6

L BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2021

2,002,018.11	2,020,009.00 sheets)	OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add additional sheets)
2 000 070 77	0 600 60	
486.02		Parking Offenses Adjudication Act
830,440.10		Accumulated Absences
506,545.66		Storm Recovery
6.75		Community Policing Donation
11,270.63		Historical Commission
94,914.07		Special Recreation
174,407.54		Developers Deposits - Escrow
464,809.00		Special Deposits
		RESERVE FOR:
	500,000.00	Due from Current Fund
	2,120,589.60	CASH
		OTHER TRUST FUNDS
1	-	FUND TOTALS
	£	CASH
		ARTS AND CULTURAL TRUST FUND
	i	FUND TOTALS
		DUE TO -
	-	CASH
		CDBG TRUST FUND
Credit	Debit	Title of Account

POST CLOSING

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

		(Do not crowd - add additional sheets)
2,620,589.60	2,620,589.60	TOTALS
5,995.29		Planning Board Inspection
91,656.21		Police Outside Services
9,538.72		Flexible Spending
318.71		Public Defender
295.20		K-Fest
23,655.88		Clerk Special
362,970.43		Tax Sale Premium
3,422.24		Municipal Alliance
5,487.84		Uniform Fire Safety Act
12,568.09		Forfeited Assets
21,801.22		Recycling
		RESERVE FOR (Continued):
		OTHER TRUST FUNDS (continued)
2,082,879.77	2,620,589.60	Previous Totals
Credit	Debit	Title of Account

BALANCE **FUNDS (CONT'D)**

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

(Do not crowd - add additional sheets)	TOTALS	2,620,589.60	2,620,589.60
2 820 589 60	Previous Totals OTHER TRUST FUNDS (continued)	2,620,589.60	2,620,589.60
FUNDS (continued) 2,520,589 60 2,520,589 60 2,520,589 60	Title of Account	Depit	Crean
2 820 5 820 6	traviale Tatale	2.620.589.60	2.620,589.6
2 820 589 60	evious Totals	2,620,589.60	2,620,589.6
2 820 589 68	THER TRIIST FINDS (continued)		
2 200 600 600			
2 200 580 60 60			
2 200 588 60			
2 822 588 80			
2 200 588 60			
2 820 888 80			
2892.689			
2 892 698 69			
2 820 889 80			
2 920 589 60			
2 920 530 60			
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2 820 589 80			
	TOTALO	2 820 880 80	
(Do not crowd - add additional sheets)			

SCHEDULE OF TRUST FUND RESERVES

\$ 2,620,589.60	\$ 1,552,508.28	\$1,828,644.14	\$ 2,344,453.74	PAGE TOTAL
5,995.29		8.98	5,986.31	Planning Board Inspection
91,656.21	847,878.86	868,789.02	70,746.05	Police Outside Services
9,538.72	4,464.10	5,374.27	8,628.55	Flexible Spending
318.71	3,750.00	2,544.52	1,524.19	Public Defender
295.20		0.46	294.74	K-Fest
23,655.88	1,085.88	935.88	23,805.88	Clerk Special
362,970.43	105,000.00	42,050.30	425,920.13	Tax Sale Premium
3,422.24	4,932.65	7,196.74	1,158.15	Municipal Alliance
5,487.84		8.22	5,479.62	Uniform Fire Safety Act
12,568.09	18.85	18.85	12,568.09	Forfeited Assets
21,801.22	19,622.52	32,617.48	8,806.26	Recycling
486.02		0.74	485.28	Parking Offenses Adjudication Act
830,440.10	154,808.59	330,000.00	655,248.69	Accumulated Absences
506,545.66	126,588.99	200,000.00	433,134.65	Storm Recovery
6.75	50,880.81	50,040.17	847.39	Community Policing Donation
11,270.63		16.91	11,253.72	Historical Commission
94,914.07	189,761.74	220,789.06	63,886.75	Special Recreation
174,407.54	43,715.29	42,750.00	175,372.83	Developers Deposits - Escrow
464,809.00		25,502.54	439,306.46	Special Deposits
Balance as at Dec. 31, 2021	Disbursements	Receipts	Dec. 31, 2020 per Audit Report	<u>Purpose</u>
			Amount	

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

\$ 2,620,589.60	\$ 1,552,508.28 \$	\$ 1,828,644.14	\$ 2,344,453.74	PAGE TOTAL
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2,620,589.60	1,552,508.28	1,828,644.14	2,344,453.74	PREVIOUS PAGE TOTAL
Balance as at Dec. 31, 2021	Disbursements	Receipts	Amount Dec. 31, 2020 per Audit Report	Purpose

Sheet

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

			CITIES THAT	,				
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	Assessments and Liens	RECI Current Budget	EIPTS			Disbursements	Balance Dec. 31, 2021
Assessment Serial Bond Issues:	XXXXXXXX	xxxxxxxx	xxxxxxxx	xxxxxxxx	хххххххх	xxxxxxxx	xxxxxxxx	xxxxxxxx
:								
								-
X								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	хххххххх	хххххххх	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
8								-
8								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	- xxxxxxxxx
								-
8								<u>-</u>
	_	_	-	-	-	-	-	-

^{*}Show as red figure

TRIAL BALANCE POST CLOSING E -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

	nal sheets)	(Do not crowd - add additional sheets)
821,365,79	19,298,782.01	PAGE TOTALS
	100,000.00	OTHER SOURCES
	300,000.00	NEW JERSEY HIGHLANDS COUNCIL
	300,000.00	MORRIS COUNTY PARK COMMISSION
	150,000.00	MORRIS COUNTY MUNICIPAL UTILITY AUTHORITY
	1,700,000.00	MORRIS COUNTY OPEN SPACE
	229,894.06	NEW JERSEY DEPARTMENT OF TRANSPORTATION
		GRANTS RECEIVABLE:
	5,156,215.79	UNFUNDED
	7,870,000.00	FUNDED
		DEFERRED CHARGES TO FUTURE TAXATION:
	697,745.16	DUE FROM CURRENT FUND
	150,000.00	DUE FROM OPEN SPACE TRUST
	4,719.00	DUE FROM WATER UTILITY CAPITAL FUND
	45,000.00	DUE FROM SEWER UTILITY OPERATING FUND
	1,773,842.21	CASH
821,365.79	XXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX	821,365.79	Estimated Proceeds Bonds and Notes Authorized
Credit	Debit	Title of Account

TRIAL BALANCE **POST** GENERAL **CLOSING** CAPITAL FUND

AS AT DECEMBER 31, 2021

	nal sheets)	(Do not crowd - add additional sheets)
19,298,782.01	19,298,782.01	
15,716.93		CAPITAL FUND BALANCE
1		DOWN PAYMENTS ON IMPROVEMENTS
224,735.00		CAPITAL IMPROVEMENT FUND
		RESERVE TO PAY BANS
773,699.22		ENCUMBRANCES PAYABLE
1,839,660.51		UNFUNDED
3,092,691.13		FUNDED
		IMPROVEMENT AUTHORIZATIONS:
15,550.00		FOR HOUSING REHABILITATION
2,701.00		FOR COST OF ISSUANCE
307,812.43		TO PAY DEBT SERVICE
		RESERVE:
		CAPITAL LEASES PAYABLE
		LOANS PAYABLE
1		TYPE 1 SCHOOL BONDS
7,870,000.00		GENERAL SERIAL BONDS
4,334,850.00		BOND ANTICIPATION NOTES PAYABLE
022,000,70	12,220,102.01	PREVIOUS PAGE TOTALS
821 365 79	19 298 782 01	
Credit	Debit	Title of Account

CASH RECONCILIATION DECEMBER <u>31</u>, 2021

	Cash	sh	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	105,500.51	7,816,221.45	523,227.05	7,398,494.91
Grant Fund				
Trust - Animal Control		76,470.21		76,470.21
Trust - Assessment				_
Trust - Municipal Open Space		245,452.45	78.00	245,374.45
Trust - LOSAP				ı
Trust - CDBG				1
Trust - Other	256,472.00	1,881,140.55	17,022.95	2,120,589.60
Trust - Arts and Culture				ı
General Capital	265,000.00	1,508,842.21		1,773,842.21
Public Assistance		56,645.47		56,645.47
UTILITIES:				
Water Operating	9,160.47	655,128.90		664,289.37
Water Capital		136,101.79		136,101.79
Sewer Operating	2,533.95	570,950.70	8,981.63	564,503.02
				•
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Total	638,666.93	12,946,953.73	549,309.63	13,036,311.03

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	

^{*} Include Deposits In Transit
** 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"

10,019,284.66	PAGE TOTAL
245,452.45	Lakeland #9764
	Open Space:
5,995.29	Lakeland #1798
91,656.21	Columbia #22098100
9,538.72	Lakeland #9780
318.71	Lakeland #9772
295.20	Lakeland #9721
23,655.88	Lakeland #9667
321,470.43	Lakeland #9292
3,422.24	Lakeland #9799
5,487.84	Lakeland #9616
12,568.09	Lakeland #9845
21,801.22	Lakeland #9810
486.02	Lakeland #9756
420,440.10	Lakeland #9640
201,573.66	Lakeland #9837
6.75	Lakeland #9675
21,130.17	Columbia #22045001
459,951.78	Columbia #22038601
175,157.54	Columbia #220848608
11,270.63	Lakeland #9713
94,914.07	Lakeland #9632
	Other Trust Fund:
76,470.21	Lakeland #544029691
	Animal Control Fund:
7,816,221.45	Lakeland #544029683
	Current Fund:
311	LIST BAINS AND AMOUNTS SOLIONING CASH ON PERON

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"

12,946,953.73	TOTAL PAGE
570,950.70	akeland #544029829
	Sewer Utility Operating Fund:
136,101.79	Lakeland #544029624
	Water Utility Capital Fund:
655,128.90	Lakeland #544029802
	Water Utility Operating Fund:
56,645.47	Lakeland #1747
	Public Assistance:
1,508,842.21	Lakeland #544029659
	General Capital Fund:
10,019,284.66	PREVIOUS PAGE TOTAL
,	TABLE MUSICISMO CELEB TENTO COLLEGE CONTROL CONTROL COLLEGE

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.

Sheet 10

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
CHARLOTTEBURG DAM AND RESERVOIR	2,125.00					2,125.00
HIGHLANDS WATER MANAGEMENT GRANT	123,026.54	50,000.00	50,000.00			123,026.54
MORRIS COUNTY HISTORIC PRESERVATION	27,399.00					27,399.00
NEW JERSEY BODY ARMOR FUND	30.00	1,482.12	1,482.12			30.00
CLEAN COMMUNITIES PROGRAMS		22,470.21	22,470.21			-
VALLEY NATIONAL - HISTORICAL COMMISSION GRANT	3,000.00					3,000.00
SHARE GRANT	342.00					342.00
CLICK IT OR TICKET	600.00			-		600.00
DRIVE SOBER OR GET PULLED OVER	3,837.00					3,837.00
BICYCLE UNIT GRANT	7,695.00					7,695.00
GYPSY MOTH SPRAYING	4,476.00					4,476.00
MORRIS COUNTY HERITAGE COMMISSION		18,752.00		(18,752.00)		_
RECYCLING TONNAGE GRANT		6,092.35	6,092.35			_
PSE&G ENERGY SAVER PROGRAM		106,955.88				106,955.88
CORONAVIRUS RELIEF FUND		104,972.00	104,972.00			-
PUBLIC ASSISTANCE GRANT		13,390.71	13,390.71			-
NJ DOT GRANT - FAYSON ROAD		265,000.00	198,750.00			66,250.00
						-
						-
PAGE TOTALS	172,530.54	589,115.27	397,157.39	(18,752.00)	-	345,736.42

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

rederat a	IND STATE	UKANIS I	CECEI VIIDE	E (cont a)		
Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	172,530.54	589,115.27	397,157.39	(18,752.00)	-	345,736.42
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PAGE TOTALS	172,530.54	589,115.27	397,157.39	(18,752.00)	-	345,736.42

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

TEDERAL F	IIID SIMIL	GRANIS	CEL VIIDE	in (come a)		
Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	172,530.54	589,115.27	397,157.39	(18,752.00)		345,736.42
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TOTALS	172,530.54	589,115.27	397,157.39	(18,752.00)	-	345,736.42

Totals

	TEDERA	D THIND DIT	TE GRANT	~	1720		
Grant	Balance	Budget Ap	d from 2021 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87				Dec. 31, 2021
DRUNK DRIVING ENFORCEMENT FUND	2,389.56						2,389.56
MUNICIPAL ALCOHOL EDUCATION REHABILITATION ACT	498.00						498.00
MUNICIPAL ALCOHOL EDUCATION							-
REHABILITATION ACT - LOCAL MATCH	4,005.00						4,005.00
HIGHLANDS WATER MANAGEMENT GRANT	51,924.84		50,000.00	2,053.20			99,871.64
DOMESTIC VIOLENCE	300.00						300.00
STORM WATER	10,465.00						10,465.00
RECYCLING TONNAGE GRANT	73,844.47		6,092.35	2,046.90	104.70		77,994.62
BICYCLE UNIT	4,576.00						4,576.00
COMMUNITY POLICING DONATIONS	65.00						65.00
ALCOHOL EDUCATION REHABILITATION FUND	1,457.57						1,457.57
PSE&G	2,883.00						2,883.00
CLEAN COMMUNITIES GRANT	72,333.34		22,470.21	6,486.14	960.39		89,277.80
BODY ARMOR REPLACEMENT FUND	4,149.99		1,482.12	3,651.10			1,981.01
DRIVE SOBER OR GET PULLED OVER	3,837.00						3,837.00
KEEP KIDS ALIVE	34,517.00						34,517.00
SUSTAINABLE NEW JERSEY	1,944.00						1,944.00
HOMELAND SECURITY BUFFER	11,425.00						11,425.00
GYPSY MOTH SPRAYING	4,476.00						4,476.00
PAGE TOTALS	285,090.77	_	80,044.68	14,237.34	1,065.09	<u>-</u>	351,963.20

oneet 11

Grant	Balance Jan. 1, 2021	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	285,090.77	-	80,044.68	14,237.34	1,065.09	-	351,963.20
GYPSY MOTH SPRAYING - LOCAL MATCH	9,964.20						9,964.20
MORRIS COUNTY HERITAGE COMMISSION	1,440.00	18,752.00					20,192.00
PSE&G ENERGY SAVER PROGRAM		·	106,955.88				106,955.88
CORONAVIRUS RELIEF FUND			104,972.00	104,972.00			-
PUBLIC ASSISTANCE FUND			13,390.71				13,390.71
NJ DOT GRANT - FAYSON ROAD			265,000.00	265,000.00			-
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PAGE TOTALS	296,494.97	18,752.00	570,363.27	384,209.34	1,065.09	-	502,465.99

Grant	Balance Jan. 1, 2021	Transferred Budget App Budget	propriations	Expended	Other	Cancelled	Balance Dec. 31, 2021
	Jan. 1, 2021	Daaget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	296,494.97	18,752.00	570,363.27	384,209.34	1,065.09	-	502,465.99
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PAGE TOTALS	296,494.97	18,752.00	570,363.27	384,209.34	1,065.09	-	502,465.99

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	TEDERA		TE GIVANI	,				
Grant	Balance Jan. 1, 2021	Transferred Budget App Budget	oropriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2021	
			By 40A:4-87					
PREVIOUS PAGE TOTALS	296,494.97	18,752.00	570,363.27	384,209.34	1,065.09	-	502,465.99	
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TOTALS	296,494.97	18,752.00	570,363.27	384,209.34	1,065.09	_	502,465.99	

Totals

	INAL AND	JIIII OIL				
Grant	Balance Jan. 1, 2021	Transferred Budget App Budget	oropriations Appropriation	Received	Other	Balance Dec. 31, 2021
	·		By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	<u>-</u>	-	-	-
RECYCLING TONNAGE GRANT	327.09					327.09
VALLEY NATIONAL - HISTORICAL COMMISSION	18,752.00	18,752.00				
HISTORIC PRESERVATION GRANT	360.00					360.00
CORONAVIRUS RELIEF FUND - AMERICAN RESCUE PLAN				517,900.01		517,900.01
						-
						-
						_
						_
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			-			-
						-
						-
						-
						-
						-
TOTALS	19,439.09	18,752.00	<u>-</u>	517,900.01	-	518,587.10

Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXX	XXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	39,494,238.00
Paid	39,494,238.00	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	39,494,238.00	39,494,238.00

Not including Type 1 school debt service, emerge
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	xxxxxxxxx	
Levy Calendar Year 2021	XXXXXXXXX	
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.	ı	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred		
(Not in Second of Social Lines on Social	***************************************	
Levy Calendar Year 2021	XXXXXXXXX	
Paid		XXXXXXXX
Balance - December 31, 2021	XXXXXXXXX	XXXXXXXX
School Tax Payable #	1	XXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXX
# Must include unpaid requisitions.	1	-

COUNTY TAXES PAYABLE

8 405 350 56	E 40E 3E0 E8	
XXXXXXXXX	0.00	Due County for Added and Omitted Taxes
XXXXXXXXX		County Taxes
XXXXXXXXX	XXXXXXXXXX	Balance - December 31, 2021
XXXXXXXXX	5,495,350.56	Paid
15,779.48	XXXXXXXXXX	Due County for Added and Omitted Taxes
131,886.89	XXXXXXXXXX	County Open Space Preservation
	XXXXXXXXXX	County Health
	XXXXXXXXXX	County Library
5,347,684.19	XXXXXXXXXX	General County
XXXXXXXXX	XXXXXXXXX	2021 Levy:
	XXXXXXXXXX	Due County for Added and Omitted Taxes
	XXXXXXXXXX	County Taxes
XXXXXXXXX	XXXXXXXXXX	Balance - January 1, 2021
Credit	Debit	

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

	Total Amount to be Raised by Taxation	(c) Minimum Library Tax	(b) Addition to Local District School Tax	(a) Local Tax for Municipal Purposes	Amount to be Raised by Taxation:	Receipts from Delinquent Taxes	Total Miscellaneous Revenue Anticipated			Added by N.J.S.A. 40A:4-87 (List on 17a)	Adopted Budget	Miscellaneous Revenue Anticipated:	Surplus Anticipated with Prior Written Consent of Director of Local Government Services	Surplus Anticipated	Source
15,406,731.64	11,626,665.37	705,425.00		10,921,240.37	XXXXXXXX	310,000.00	1,985,066.27			570,363.27	1,414,703.00	xxxxxxxx		1,485,000.00	Budget -01
16,870,825.18	12,777,738.72	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	457,017.38	2,151,069.08			570,363.27	1,580,705.81	XXXXXXXX		1,485,000.00	Realized -02
1,464,093.54	1,151,073.35	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	147,017.38	166,002.81	ı	1	1	166,002.81	XXXXXXXX		ī	Excess or Deficit* -03

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	56,196,769.21
Amount to be Raised by Taxation	ххххххххх	XXXXXXXX
Local District School Tax	39,494,238.00	XXXXXXXX
Regional School Tax	1	XXXXXXXX
Regional High School Tax	-	XXXXXXXX
County Taxes	5,479,571.08	XXXXXXXX
Due County for Added and Omitted Taxes	15,779.48	XXXXXXXX
Special District Taxes	1	XXXXXXXX
Municipal Open Space Tax	105,447.24	XXXXXXXXX
Municipal Arts and Culture Tax		XXXXXXXX
Reserve for Uncollected Taxes	xxxxxxxxx	1,676,005.31
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	1
Balance for Support of Municipal Budget (or)	12,777,738.72	XXXXXXXX
*Excess Non-Budget Revenue (see footnote)		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXX	

57,872,774.52

57,872,774.52

^{*}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.

STATEMENT OF GENERAL **BUDGET REVENUES 2021**

(Continued)

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

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•	6,092.35	6,092.35	Recycling Tonnage Grant
1	106,955.88	106,955.88	PSE&G Energy Saver Program
1	13,390.71	13,390.71	Public Assistance Grant
1	265,000.00	265,000.00	NJ DOT Grant - Fayson Road
ŧ	104,972.00	104,972.00	Coronavirus Relief Fund
1	50,000.00	50,000.00	Highlands Water Management Grant
1	22,470.21	22,470.21	Clean Communities Grant
ų	1,482.12	1,482.12	Body Armor Replacement Fund
Excess or Deficit	Realized	Budget	Source

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	cdaniel@kinnelonboro.org

STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

or I have received	been realized in cash	ons of revenue have	I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received
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ı	570,363.27	570,363.27	PREVIOUS PAGE TOTALS
Excess or Deficit	Realized	Budget	Source

Thereby 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.

Sheet 17a Totals	•
cdaniel@kinnelonboro.org	CFO Signature:

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

0.13		Unexpended Balances Canceled (see footnote)
15,406,731.51		Total Expenditures
	1,123,332.54	Reserved
	1,676,005.31	Paid or Charged - Reserve for Uncollected Taxes
	12,607,393.66	Paid or Charged [Budget Statement Item (L)]
		Deduct Expenditures:
15,406,731.64		Total Appropriations and Overexpenditures
		Add: Overexpenditures (see footnote)
15,406,731.64		Total General Appropriations (Budget Statement Item 9)
		Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)
15,406,731.64		Appropriated for 2021 (Budget Statement Item 9)
570,363.27		2021 Budget - Added by N.J.S.A. 40A:4-87
14,836,368.37		2021 Budget As Adopted

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 O_E DISTRICT **EMERGENCY SCHOOL APPROPRIATIONS PURPOSES** FOR LOCAL

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2021 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	хххххххх	XXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXX	166,002.81
Delinquent Tax Collections	XXXXXXXX	147,017.38
	XXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXX	1,151,073.35
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXX	0.13
Miscellaneous Revenue Not Anticipated	XXXXXXXXX	100,199.58
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXX	1
Payments in Lieu of Taxes on Real Property	XXXXXXXX	
Sale of Municipal Assets	XXXXXXXX	
Unexpended Balances of 2020 Appropriation Reserves	хххххххх	453,313.98
Prior Years Interfunds Returned in 2021	XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXX	XXXXXXXX
Balance - January 1, 2021	ι	XXXXXXXX
Balance - December 31, 2021	XXXXXXXX	ı
Deficit in Anticipated Revenues:	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	1	XXXXXXXX
Delinquent Tax Collections		xxxxxxxx
		XXXXXXXX
Required Collection on Current Taxes	Ē	XXXXXXXX
Interfund Advances Originating in 2021	23,673.38	XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	ı
Surplus Balance - To Surplus (Sheet 21)	1,993,933.85	XXXXXXXX
	2,017,607.23	2,017,607.23

SCHEDULE OF MISCELLANEOUS NOT ANTICIPATED REVENUES

100,100,00	Total Millouilt of Miscellaticons Revenues Inc. Millioparca (officer 10)
100 199 58	Total Amount of Miscollandous Devenies Not Anticipated (Sheet 19)
23,673.38	STATUTORY EXCESS IN ANIMAL CONTROL FUND
20,992.80	OTHER MISCELLANEOUS REVENUE NOT ANTICIPATED
947.34	2% ADMINISTRATIVE FEE - SENIORS AND VETERANS DEDUCTION
29,376.73	POLICE OUTSIDE DUTY ADMINISTRATION FEES
25,209.33	UNUFORM FIRE SAFETY
-	PREVIOUS PAGE TOTALS
Amount Realized	Source

SURPLUS YEAR 2021 CURRENT FUND

4,378,898.36	4,378,898.36		
xxxxxxxx	2,893,898.36	7. Balance - December 31, 2021	7
XXXXXXXXX		O.	ი
XXXXXXXX	ı	 Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services 	Ċι
XXXXXXXX	1,485,000.00	4. Amount Appropriated in the 2021 Budget - Cash	4.
1,993,933.85	ххххххххх	3. Excess Resulting from 2021 Operations	ω
	XXXXXXXX	2.	2
2,384,964.51	хххххххх	1. Balance - January 1, 2021	_
Credit	Debit		

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

2,893,898.36	* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	* IN THE CASE OF A "DE
7,390.78	ssets	Total Other Assets
	5,001.50	Prepaid School Tax
		Cash Deficit #
		Deferred Charges #
	N.J. Senior 2,389.28	(1) Due from State of N.J. Senior Citizens and Veterans Deduction
	surplus:*	Other Assets Pledged to Surplus:*
		Deficit in Cash Surplus
2,886,507.58		Cash Surplus
4,511,987.33	Deduct Cash Liabilities Marked with "C" on Trial Balance	Deduct Cash Liabilities Ma
7,398,494.91		Sub Total
		Investments
7,398,494.91		Cash

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.

CURRENT TAXES - 2021 LEVY (FOR MUNICIPALITIES ONLY)

Amount of Levy - Special District Taxes Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq. Subtotal 2021 Levy Reductions Due to Tax Appeals** Total 2021 Tax Levy Transferred to Tax Title Liens Transferred to Foreclosed Property Remitted, Abated or Canceled Discount Allowed Collected in Cash: In 2020 In 2021* Homestead Benefit Credit State's Share of 2021 Senior Citizens and Veterans Deductions Allowed Total To Line 14 Total Credits Amount Outstanding December 31, 2021 Percentage of Cash Collections to Total 2021 Levy,

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

4 Calculation of Current Taxes Realized in Cash:

(Item 10 divided by Item 5c) is

99.14%

To Current Taxes Realized in Cash (Sheet 17)	Less: Reserve for Lax Appeals Pending State Division of Tax Appeals	Total of Line 10
₩	&	⇔
56,196,769.21	200,000.00	56,396,769.21

Note A: In showing the above percentage the following should be noted:

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

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

^{*} Include overpayments applied as part of 2021 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2021

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

(1) Utilizing Accelerated Tax Sale

(2) Utilizing Tax Levy Sale

Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is 99.15%	Line 5c (sheet 22) Total 2021 Tax Levy	Net Cash Collected	LESS: Proceeds from Tax Levy Sale (excluding premium)	Total of Line 10 Collected in Cash (sheet 22)
5%	2,578.60	6,769.21		5,769.21

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

50,673.52	50,673.52	
XXXXXXXX	ſ	Due To State of New Jersey
2,389.28	XXXXXXXX	Due From State of New Jersey
XXXXXXXX	XXXXXXXX	12. Balance - December 31, 2021
		11.
		10.
47,367.11	XXXXXXXX	9. Received in Cash from State
368.50	XXXXXXXX	8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)
548.63	xxxxxxxx	7. Deductions Disallowed By Tax Collector
		6.
	500.00	5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)
XXXXXXXX	1,500.00	4. Deductions Allowed By Tax Collector
XXXXXXXX	43,000.00	3. Veterans Deductions Per Tax Billings
XXXXXXXX	4,250.00	2. Senior Citizens Deductions Per Tax Billings
	xxxxxxxx	Due To State of New Jersey
XXXXXXXX	1,423.52	Due From State of New Jersey
XXXXXXXX	XXXXXXXX	1. Balance - January 1, 2021
Credit	Debit	

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

40,401.07	וט ונפווו וט, טוופפנ בב
48 201 37	To 10 Shoot 22
548.63	Less: Line 7
48,750.00	Sub - Total
1,500.00	Line 4
43,000.00	Line 3
4,250.00	Line 2

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	409,974.02
Taxes Pending Appeals 409,974.02	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	200,000.00
Interest Earned on Taxes Pending State Appeals	XXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXX
Closed to Results of Operation		
(Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
Balance - December 31, 2021	609,974.02	XXXXXXXX
Taxes Pending Appeals* 609,974.02	ххххххххх	хххххххх
Interest Earned on Taxes Pending Appeals	XXXXXXXXX	XXXXXXXXX
*Includes State Tax Court and County Board of Taxation	609,974.02	609,974.02

jobrien@kinnelonboro.org
Signature of Tax Collector

T-8216
License #

Date

Appeals Not Adjusted by December 31, 2021

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1 Balance - January 1, 2021		1,404,434.09	XXXXXXXX
A. Taxes	463,315.71	XXXXXXXXX	XXXXXXXX
B. Tax Title Liens	941,118.38	XXXXXXXX	XXXXXXXX
ᇣᅵ		XXXXXXXX	XXXXXXXX
A. Taxes		XXXXXXXX	9,947.51
B. Tax Title Liens		XXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXX	XXXXXXXX
A. Taxes		XXXXXXXXX	
B. Tax Title Liens		XXXXXXXX	
4. Added Taxes		131.50	XXXXXXXX
5. Added Tax Title Liens			XXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;	ax Title Liens;	XXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXX
7. Balance Before Cash Payments		XXXXXXXX	1,394,618.08
8. Totals		1,404,565.59	1,404,565.59
9. Balance Brought Down		1,394,618.08	XXXXXXXX
10. Collected:		xxxxxxxx	457,017.38
A. Taxes	453,499.70	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	3,517.68	XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXX
12. 2021 Taxes Transferred to Liens		81,864.59	XXXXXXXX
13. 2021 Taxes		316,913.80	XXXXXXXX
14. Balance - December 31, 2021		XXXXXXXX	1,336,379.09
A. Taxes	316,913.80	xxxxxxxx	XXXXXXXX
B. Tax Title Liens	1,019,465.29	XXXXXXXX	XXXXXXXX
15. Totals		1,793,396.47	1,793,396.47

	6
(Item No. 10 divided by Item No. 9) is	16. Percentage of Cash Collections to Adjusted Amount Outstanding
32.77%	justed Amount Outstanding

maximum amount that may be anticipated in 2022.	17. Item No.14 multiplied by percentage shown above is
ed in 2022.	wn above is
	437,931.43 and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION) SCHEDULE OF FORECLOSED PROPERTY

	1,210,750.00	17. Delailed December of, Ever
1,210,750.00	XXXXXXXX	14 Balance - December 31, 2021
XXXXXXXX		13. Gain on Sales
	XXXXXXXX	12. Loss on Sales
	XXXXXXXX	11. Mortgage
	XXXXXXXX	10. Contract
	XXXXXXXX	9. Cash *
XXXXXXXX	XXXXXXXX	8. Sales
	XXXXXXXXX	7. Adjustment to Assessed Valuation
XXXXXXXX		6. Adjustment to Assessed Valuation
	XXXXXXXX	5B.
XXXXXXXX		5A.
XXXXXXXX	1	4. Taxes Receivable
XXXXXXXX	ı	3. Tax Title Liens
XXXXXXXX	XXXXXXXX	2. Foreclosed or Deeded in 2021
XXXXXXXX	1,210,750.00	1. Balance - January 1, 2021
Credit	Debit	

CONTRACT SALES

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

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	ı
	ι	1
Analysis of Sale of Property: \$		

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.)

Balance as at Dec. 31, 2021	&	&	₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩	₩ ₩	€9 ₩	₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩	Overexpenditure of Appropriations \$ \$\$	Emergency Authorization - \$\$\$	Emergency Authorization - \$\$\$\$	Amount Dec. 31, 2020 Amount in per Audit 2021 Report Budget
	€9	6	€9	₩	₩ ₩	ω.	.	↔	₩ 	nount in Amount 2021 Resulting from <u>2021</u>
Balance as at xc. 31, 2021	₩	 	 	 	\ 	₩	 	60	 ₩ 	D
		,					i	ı	1	Balance as at c. 31, 2021

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

ပ်ာ	4.	ω	2	<u></u>	
					<u>Date</u>
					Purpose
€9	₩	₩ 	\ \ 	₩ 	Amount

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

4.	ω	52	<u> </u>	
			In Favor of	
			On Account of	
			Date Entered	
4	₩ 	⇔	<u>Amount</u>	
			Appropriated for in Budget of Year 2021	

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

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.

	Durnoso	Amount	Not Less Than	Balance	REDUC 20	CED IN 21	Balance
Date	Purpose	Authorized	1/5 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
-							<u>-</u>
							-
2							-
-							-
							-
							-
A 							-
Si-							_
()							-
9							-
10-							
							_
							_
-	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

						CED IN	
Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount	Balance Dec. 31, 2020	By 2021	Canceled	Balance Dec. 31, 2021
-			Authorized*		Budget	By Resolution	
							-
							_
-							-
							_
						-	_
,							_
7.							<u>-</u>
							-
7							-
-							-
9 	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

\$ 207,981.25			Total "Interest on Bonds - Debt Service" (*Items)
	49		2022 Interest on Bonds*
₩			2022 Bond Maturities - Assessment Bonds
	-	ı	
	XXXXXXXX		Outstanding - December 31, 2021
	хххххххх		Paid
		XXXXXXXX	Issued
		xxxxxxxx	Outstanding - January 1, 2021
		UAL BONDS	ASSESSMENT SERIAL BONDS
	\$ 207,981.25		2022 Interest on Bonds*
\$ 985,000.00			2022 Bond Maturities - General Capital Bonds
	8,820,000.00	8,820,000.00	
	xxxxxxxx	7,870,000.00	Outstanding - December 31, 2021
	XXXXXXXX	950,000.00	Paid
		XXXXXXXX	Issued
	8,820,000.00	ххххххххх	Outstanding - January 1, 2021
2022 Debt Service	Credit	Debit	

LIST OF BONDS ISSUED DURING 2021

Total	·				rurpose	
-					ZUZZ Maturity	
1					Afficult Issued	Appoint Inches
					Issue Rate	Date of
					Rate	Interest

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

Ò	
\mathbf{A}	

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Refunded			
Outstanding - December 31, 2021	_	XXXXXXXX	
	1	1	
2022 Loan Maturities			€
2022 Interest on Loans			↔
Total 2022 Debt Service for Loan			1
LOAN			
Outstanding - January 1, 2021	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2021	1	XXXXXXXX	
	1	ŧ	
2022 Loan Maturities			₩
2022 Interest on Loans			₩
Total 2022 Debt Service for Loan			49

LIST OF LOANS ISSUED DURING 2021

Total					rurpose	
Į					2022 Maturity	ooo Motoriti
i					Allionii Issued	Amount Include
					Issue	Date of
					Rate	Interest

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

LOAN

\$			Total 2022 Debt Service for Loan
₩			2022 Interest on Loans
49			2022 Loan Maturities
J.		ı	
	xxxxxxxx	1	Outstanding - December 31, 2021
•	XXXXXXXXX		Paid
		XXXXXXXXX	Issued
		XXXXXXXX	Outstanding - January 1, 2021
			LOAN
4			Total 2022 Debt Service for Loan
₩			2022 Interest on Loans
6			2022 Loan Maturities
	1	ŧ	
	XXXXXXXX		Outstanding - December 31, 2021
			Refunded
	XXXXXXXX		Paid
		XXXXXXXX	Issued
		xxxxxxxx	Outstanding - January 1, 2021
2022 Debt Service	Credit	Debit	

LIST OF LOANS ISSUED DURING 2021

Total					Tulpowe	- II
ı					2022 Maturity	
1				7	VIII Odili Isaded	Amount lesued
					Issue	☐ Date of ☐ Interest
					Rate	Interest

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

LOAN

\$			Total 2022 Debt Service for Loan
₩			2022 Interest on Loans
₩			2022 Loan Maturities
	1	ı	
	XXXXXXXX	1	Outstanding - December 31, 2021
	XXXXXXXXX		Paid
		XXXXXXXXX	Issued
•		xxxxxxxx	Outstanding - January 1, 2021
			LOAN
1			Total 2022 Debt Service for Loan
₩			2022 Interest on Loans
€9			2022 Loan Maturities
	1	1	
	XXXXXXXX	t	Outstanding - December 31, 2021
			Refunded
	XXXXXXXX		Paid
		XXXXXXXX	Issued
		XXXXXXXX	Outstanding - January 1, 2021
2022 Debt Service	Credit	Debit	

LIST OF LOANS ISSUED DURING 2021

Total					Tulpose		THOSE OF ECCHIO TOOCHE & CHELLO BORRE
_					2022 Ividiuility	DOD Moturity	10 10000000
ſ					Zillodiir laaded	Amount legued	
					Issue	Date of Interest	
					Rate	Interest	

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	ı	XXXXXXXX	
	-	ı	
2022 Bond Maturities - Term Bonds		4	
2022 Interest on Bonds		€	
TYPE I SCHOOL SERIAL BONDS	RIAL BONDS		
Outstanding - January 1, 2021	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2021	l	XXXXXXXX	
	4	-	
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds			€9
Total "Interest on Bonds - Type I School Debt Service" (*Items)	ce" (*Items)		4

LIST OF BONDS ISSUED DURING 2021

Total		Fullbose	Disso
1		-01	2022 Maturity
1		-02	Amount Issued
		issue	Date of
		Rate	Interest

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY Outstanding 2 Dec. 31, 2021 F

2022 Interest Requirement

<u></u> ල	Ċυ	4.	ω	5	
		4. Interest on Unpaid State & County Taxes	3. Tax Anticipation Notes	2. Special Emergency Notes	1. Emergency Notes
(C)	, co	(ι co	(O	ęσ
₩	₩	₩	€9	€9	es
					ļ

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2022 Budget For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
	issued	issue	Dec. 31, 2021	wictarity	Interest	, , , , , , , , , , , , , , , , , , , ,		,
02-14 VARIOUS IMPROVEMENTS	1,737,000.00	3/11/2016	1,272,500.00	03/04/22	0.2900%	70,000.00	3,690.25	03/04/22
01-13 VARIOUS IMPROVEMENTS	1,393,850.00	3/11/2016	1,000,350.00	03/04/22	0.2900%	60,000.00	2,901.02	03/04/22
03-19 ACQUISITION OF A NEW								
FIREFIGHTING VEHICLE	475,000.00	8/9/2019	325,000.00	03/04/22	0.2900%	25,000.00	942.50	03/04/22
07-19 IMPROVEMENT OF KIEL AVENUE	433,000.00	8/9/2019	433,000.00	03/04/22	0.2900%	22,790.00	1,255.70	03/04/22
11-21 VARIOUS IMPROVEMENTS	1,304,000.00	10/1/2021	1,304,000.00	09/30/22	1.5000%		19,560.00	09/30/22
		13						
-								
Page Totals	5,342,850.00		4,334,850.00			177,790.00	28,349.47	

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 (Do not crowd - add additional sheets)

written intent of permanent financing submitted with statement.

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

^{*&}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.

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	5,342,850.00		4,334,850.00			177,790.00	28,349.47	
(0)								
Sheet								
:	-							
PAGE TOTALS	5,342,850.00		4,334,850.00			177,790.00	28,349.47	

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.

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

(Do not crowd - add additional sheets)

33.1

^{*&}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.

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

					1			
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	5,342,850.00		4,334,850.00			177,790.00	28,349.47	
THE VICTOR PRODUCTION	0,0 :=,000::01							
3 3								
-								
3								
PAGE TOTALS	5,342,850.00		4,334,850.00			177,790.00	28,349.47	

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.

Sheet 34

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

(Do not crowd - add additional sheets)

^{**}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 Dec. 31, 2021	2022 Budget l	Requirements For Interest/Fees
	1.			
	2.			
	3.			
	4.			
	5.			
	6.			
Sheet	7.			
	8.			
342	9.			
	10.			
	11.			
	12.			
	13.			
	14.			
	Total	-	-	-

(Do not crowd - add additional sheets)

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2021	2021	Other		Authorizations	Balance - Dece	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations		· ·	Canceled	Funded	Unfunded
06-06 REHAB OF LAKE RECKABEAR DAM	12,345.00	250,000.00					12,345.00	250,000.00
17-12 VARIOUS IMPROVEMENTS	23,512.71						23,512.71	
01-13 VARIOUS IMPROVEMENTS		137,954.46			3,490.00			134,464.46
02-14 VARIOUS IMPROVEMENTS		487,771.27						487,771.27
05-16 VARIOUS IMPROVEMENTS		2,225.79						2,225.79
06-16 IMPROVEMENT OF FAYSON LAKES ROAD	64,525.40				36,375.00		28,150.40	
07-16 IMPROVEMENTS TO KAKEOUT ROAD	16.96						16.96	
04-17 ACQUISITION OF REAL PROPERTY	1,600,000.00						1,600,000.00	1
2 06-17 ACQUISITION OF REAL PROPERTY	1,100,000.00						1,100,000.00	
09-17 DPW EQUIPMENT, DORR REPLACEMENT	17,705.00						17,705.00	
AND SEAL COATING	,							
06-18 IMPROVEMENT OF MAPLE LAKE ROAD	52,253.78						52,253.78	
03-19 ACQUISITION OF NEW FIREFIGHTING								
VEHICLE		1,066.00						1,066.00
07-19 IMPROVEMENT OF KIEL AVENUE		215,702.88			36,676.03			179,026.85
08-20 PURCHASE OF ASPHALT HOT PATCHER								
DUMP TRAILER	1,342.00						1,342.00	
11-20 PURCHASE OF DUMP TRUCK	1,719.00						1,719.00	
Page Total	2,873,419.85	1,094,720.40	-	_	76,541.03	-	2,837,044.85	1,054,554.37

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

heet 35.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	2,873,419.85	1,094,720.40	-	-	76,541.03	-	2,837,044.85	1,054,554.37
13-20 VARIOUS ROAD IMPROVEMENTS								
- UPPER AND LOWER WEST LAKE DRIVE	37,165.23						37,165.23	
10-21 ACQUISITION OF NEW								
FIREFIGHTING EQUIPMENT			595,000.00		575,485.00			19,515.00
11-21 VARIOUS IMPROVEMENTS			1,370,000.00		604,408.86			765,591.14
13-21 VARIOUS IMPROVEMENTS			230,000.00		11,518.95		218,481.05	
PAGE TOTALS	2,910,585.08	1,094,720.40	2,195,000.00	-	1,267,953.84		3,092,691.13	1,839,660.51

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	nuary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	2,910,585.08	1,094,720.40	2,195,000.00	-	1,267,953.84	-	3,092,691.13	1,839,660.51
2								
PAGE TOTALS	2,910,585.08	1,094,720.40	2,195,000.00	-	1,267,953.84	-	3,092,691.13	1,839,660.51

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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 2021		
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded	
PREVIOUS PAGE TOTALS	2,910,585.08	1,094,720.40	2,195,000.00	-	1,267,953.84	-	3,092,691:13	1,839,660.51	
GRAND TOTALS	2,910,585.08	1,094,720.40	2,195,000.00	-	1,267,953.84	<u>-</u>	3,092,691.13	1,839,660.51	

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

549,735.00	549,735.00	
XXXXXXXX	224,735.00	Balance - December 31, 2021
XXXXXXXX		
XXXXXXXX	325,000.00	Appropriated to Finance Improvement Authorizations
XXXXXXXX		
XXXXXXXX	XXXXXXXX	List by Improvements - Direct Charges Made for Preliminary Costs:
	XXXXXXXX	Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)
	XXXXXXXX	
215,000.00	XXXXXXXX	Received from 2021 Budget Appropriation*
334,735.00	XXXXXXXX	Balance - January 1, 2021
Credit	Debit	

^{*}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

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

^{*}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 AND DOWN **PAYMENTS AUTHORIZED IN 2021** (N.J.S.A. 40A:2-11)

Total									13-21 VARIOUS IMPROVEMENTS	11-21 VARIOUS IMPROVEMENTS	FIREFIGHTING EQUIPMENT	10-21 ACQUISITION OF NEW	Purpose
2,195,000.00									230,000.00	1,370,000.00	595,000.00		Amount Appropriated
1,870,000.00										1,304,000.00	566,000.00		Total Obligations Authorized
325,000.00									230,000.00	66,000.00	29,000.00		Down Payment Provided by Ordinance
													Additional Funding Sources

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

15,716.93	15,716.93	
XXXXXXXX	15,716.93	Balance - December 31, 2021
XXXXXXXX		Appropriated to 2021 Budget Revenue
XXXXXXXX		Appropriated to Finance Improvement Authorizations
	XXXXXXXX	Funded Improvement Authorizations Canceled
15,001.74	XXXXXXXX	Premium on Sale of Bonds
715.19	XXXXXXXX	Balance - January 1, 2021
Credit	Debit	

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)

Ē D. ∥ just	O B >
D. 1. 2. E. 2. 3. 3. 4. 4. 4.	Doe 2. 1 (**) 3. 2. 1
Samounts of Polymer YES or NO NO NO NO NO NO NO NO	1. Total Tax Levy for Year 2021 was 2. Amount of Item 1 Collected in 2021 (*) 3. Seventy (70) percent of Item 1 (*) Including prepayments and overpayments applied. 1. Did any maturities of bonded obligations or notes fall due during the year 2021? Answer YES or NO YES 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2021? Answer YES or NO YES If answer is "NO" give details NOTE: If answer to Item B1 is YES, then Item B2 must be answered Does the appropriation required to be included in the Calendar Year 2022 budget for the liquidation of all bonded
Levy	applied applie
2020 \$ \$ \$	yes Yes If answer is "NO" give details Yes, then Item B2 must be answered included in the Calendar Year 2022 bud
2021	\$ 56,88: 56,396,769.21 \$ 39,81 on or before etails budget for the liquida
\$ \$ \$ NONE	56,882,578.60 21 39,817,805.02 iquidation of all bonded

UTILITIES ONLY

Note:

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

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

POST CLOSING

TRIAL BALANCE -WATER 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"

		(Do not crowd - add additional sheets)
682,710.17	682,710.17	Total
468,919.29		Fund Balance
18,298.31		Reserve for Consumer Accounts and Lien Receivable
195,492.57 "C"		Subtotal - Cash Liabilities
1,371.49		Water Rent Overpayments
64,260.21		Due to Water Utility Capital Fund
3,370.83		Accrued Interest on Bonds and Notes
7,007.95		Encumbrances Payable
119,482.09		Appropriation Reserves
		Cash Liabilities:
Ų,		Deferred Charges (Sheet 48)
	ı	Liens Receivable
	18,298.31	Consumer Accounts Receivable
		Receivables Offset with Reserves:
	30.25	Due from Sewer Utility Operating Fund
	92.24	Investments
	664,289.37	Cash
Credit	Debit	Title of Account
	De Marked ANTILL C	Cash Liabilities must be subtotaled and subtotal must

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

POST CLOSING

TRIAL **BALANCE - WATER 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"

		(Do not crowd - add additional sheets)
1	1,540,722.00	PAGE TOTALS
	855,000.00	AUTHORIZED AND UNCOMPLETED
	485,360.00	COMPLETED
		FIXED CAPITAL:
		DUE FROM CURRENT FUND
	64,260.21	DUE FROM WATER UTILITY OPERATING FUND
	136,101.79	CASH
t	XXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX		Est. Proceeds Bonds and Notes Authorized
		CAPITAL SECTION:
Credit	Debit	Title of Account
		Capit Flavilland By Capitomina and Capitomi man Feb

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

POST CLOSING

TRIAL **BALANCE** -WATER 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"

(Do not crowd - add additional sheets)		CAPITAL FUND BALANCE	CAPITAL IMPROVEMENT FUND	DOWN PAYMENTS ON IMPROVEMENTS							DUE TO GENERAL CAPITAL FUND	RESERVE FOR AMORTIZATION	DEFERRED RESERVE FOR AMORTIZATION	UNFUNDED	FUNDED	IMPROVEMENT AUTHORIZATIONS:	BOND ANTICIPATION NOTES	CAPITAL LEASES PAYABLE	LOANS PAYABLE	BONDS PAYABLE			PREVIOUS PAGE TOTALS	
ts)	1 540 700 00																						1,540,722.00	
1,070,122.00	1 540 722 00	1	109,868.00	1							4,719.00	967,360.00	50,000.00	1	85,775.00		1		1	323,000.00			-	

UTILITY ASSESSMENT TRUST FUNDS POST CLOSING TRIAL BALANCE

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

AS AT DECEMBER 31, 2021

AS AT DECEMBER 31, 2021		
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		ı
ASSESSMENT SERIAL BONDS		1
FUND BALANCE		1
TOTALS (Do not crowd - add additional sheet)	8)	-
(Do not crowd - add additional sheets)	8)	

Sheet 43

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

			Limbia				1	
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	Assessments and Liens	RECI Operating Budget	EIPTS			Disbursements	Balance Dec. 31, 2021
Assessment Serial Bond Issues:	xxxxxxxx	XXXXXXXXX	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Abbosoment Gonar Bona rouge.								_
								<u>-</u>
(
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
Other Liebilities								_
Other Liabilities Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
	-	_	_	_	_	_	-	-

^{*}Show as red figure

SCHEDULE OF WATER UTILITY BUDGET 1 2021

BUDGET REVENUES

- מסטטרי			
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	112,560.00	112,560.00	1
Operating Surplus Anticipated with Consent of Director of Local Government			t
Rents	504,746.00	592,809.55	88,063.55
Miscellaneous			ı
			1
			1
			ī
Reserve for Debt Service			1
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXX	XXXXXXXXX	XXXXXXXX
			1
			1
Subtotal	617,306.00	705,369.55	88,063.55
Deficit (General Budget) **			-
	617,306.00	705,369.55	88,063.55

^{**} 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

208.34		Unexpended Balance Canceled (See Footnote)
617,097.66		Total Expenditures
		Surplus (General Budget)**
	119,482.09	Reserved
	497,615.57	Paid or Charged
		Deduct Expenditures:
617,306.00		Total Appropriations and Overexpenditures
		Add: Overexpenditures (See Footnote)
617,306.00		Total Appropriations
		Emergency
		Added by N.J.S.A. 40A:4-87
617,306.00		Adopted Budget
XXXXXXXX		Appropriations:

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 **O**F 2021 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Water 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:

		Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)
		Anticipated Revenue - Deficit (General Budget)**
		Deficit
	164,863.39	Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)
		Budget Appropriation - Surplus (General Budget)**
164,863.39		Excess
617,097.74		Total Expenditures - As Adjusted
		Less: Deferred Charges Included in Above "Total Expenditures"
	617,097.74	Total Expenditures
	0.08	Cash Refund of Prior Year's Revenue
		Expended Without Appropriation
	119,482.09	Reserved
	497,615.57	Paid or Charged
	XXXXXXXX	Appropriations (Not Including "Surplus (General Budget)")
	XXXXXXXXX	Expenditures:
781,961.13		Total Revenue Realized
	75,455.73	2020 Appropriation Reserves Canceled in 2021
	1,135.85	Miscellaneous Revenue Not Anticipated
	705,369.55	Budget Revenue (Not Including "Deficit (General Budget)")
	XXXXXXXX	Revenue Realized:

SECTION 2:
The following Item of '2020 Appropriation Reserves Canceled in 2021' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2020 for an Anticipated Deficit in the Water Utility for 2020

75,455.73		* Excess (Revenue Realized)
		from Current Fund - If none, enter 'None '
		Less: Anticipated Deficit in 2020 Budget - Amount Received and Due
	75,455.73	2020 Appropriation Reserves Canceled in 2021

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

RESULTS OF 2021 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	88,063.55
Unexpended Balances of Appropriations	XXXXXXXX	208.34
Miscellaneous Revenues Not Anticipated	xxxxxxxx	1,135.85
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXX	75,455.73
Deficit in Anticipated Revenues	-	XXXXXXXX
Cash Refund of Prior Year's Revenues	0.08	XXXXXXXX
Operating Deficit - to Trial Balance	xxxxxxxx	_
Excess in Operations - to Operating Surplus	164,863.39	XXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	164,863.47	164,863.47

OPERATING SURPLUS - WATER UTILITY

XXXXXXXXX XXXXXXXXX 581,479.29	468,919.29 581,479.29	Consent of Director of Local Government Services Balance - December 31, 2021
XXXXXXXX	112,560.00	Amount Appropriated in 2021 Budget - Cash
416,615.90	XXXXXXXX	Balance - January 1, 2021
Credit	Debit	

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

468,919.29	# MIAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.
ı	Total Other Assets
	Operating Deficit #
	Deferred Charges #
	Other Assets Pledged to Surplus:*
468,919.29	Operating Surplus Cash or (Deficit in Operating Surplus Cash)
195,492.57	Deduct Cash Liabilities Marked with "C" on Trial Balance
664,411.86	Subtotal
30.25	Interfund Accounts Receivable
92.24	Investments
664,289.37	Cash

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

<i>€</i> 3	Balance December 31, 2021
φη	
ю с	Collections Other
	Decreased by:
₩	
₩	Other
₩	Penalties and Costs
₩	Transfers from Accounts Receivable
	Increased by:
⇔	Balance December 31, 2020
ER UTILITY LIENS	SCHEDULE OF WATER UTILITY LIENS
\$ 18,298.31	Balance December 31, 2021
\$ 592,809.55	
\$ 0.08	Other
#	Transfer to Liens
\$1,396.76_	Overpayments applied
\$591,412.71_	Collections
	Decreased by:
\$ 596,358.13	Increased by: Rents Levied
\$14,749.73_	Balance December 31, 2020

DEFERRED CHARGES

- MANDATORY CHARGES ONLY WATER UTILITY FUND

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

	7.	<u></u> 0			ည	4	ω	2.	د.	
Total Capital			Total Operating	Deficit in Operations					Emergency Authorization - Municipal*	Caused By
₩	 •↔	⇔	.€	. ⇔	₩	 	₩	 	. €9	
ι •	₩	₩	- - -	₩	₩	€9	₩	€9	₩	Amount Dec. 31, 2020 per Audit Report
í										Amount in 2021 Budget
\ 	 ₩	 	₩ 	 	ੂ 	\ ₩ 	¦ -	¦ 	\ <mark> φ</mark>	
ι										Amount Resulting <u>2021</u>
\	\ 	\	\ & 	⊹ ↔ 	¦↔ 	\ 	` ₩	¦⇔ 	' ↔ 	-
1		1	ı			1				Balance as at Dec. 31, 2021

^{*}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

Ċī	4.	ω	2	, -	<u>Date</u>
					Purpose
€9	\$	₩ 	\$	₩ 	Amount

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor of

On Account of

Date Entered

Appropriated for in Budget of 2021

4.	ω	5	; ,
₩	₩	 	€9

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

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

	ING 2021	OF BONDS ISSUED DURING 2021	LIST OF BON
\$ 7,631.67			Required Appropriation 2022
	\$ 3,162.50		Add: Interest to be Accrued as of 12/31/2022
	\$ 4,469.17		Subtotal
	\$ 3,370.83		Less: Interest Accrued to 12/31/2021 (Trial Balance)
	\$ 7,840.00		2022 Interest on Bonds (*Items)
	UTILITY BUDGET	- WATER	INTEREST ON BONDS
	\$ 7,840.00	\$	2022 Interest on Bonds
\$ 25,000.00			2022 Bond Maturities - Capital Bonds
	348,000.00	348,000.00	
	XXXXXXXX	323,000.00	Outstanding - December 31, 2021
	XXXXXXXX	25,000.00	Paid
		XXXXXXXX	Issued
	348,000.00	XXXXXXXX	Outstanding - January 1, 2021
		CAPITAL BONDS	WATER UTILITY CA
		\$	2022 Interest on Bonds
₩			2022 Bond Maturities - Assessment Bonds
	ī	ì	
	xxxxxxxx	1	Outstanding - December 31, 2021
	XXXXXXXX		Paid
		хххххххх	Issued
		хххххххх	Outstanding - January 1, 2021
2022 Debt Service	Credit	Debit	

			rurpose	
ì			2022 Maturity	0000
1			Allioulit Issued	Amount look
			Issue	Date of Interest
			Rate	Interest

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

WATER UTILITY LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	хххххххх		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2021	ī	XXXXXXXX	
	t	1	
2022 Loan Maturities			€9
2022 Interest on Loans		€	
WATER UTILITY LOAN	Y LOAN		
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	XXXXXXXX		
Paid		ххххххххх	
Outstanding - December 31, 2021	t	XXXXXXXXX	
	l	ı	
2022 Loan Maturities			€9
2022 Interest on Loans		\$	
INTEREST ON LOANS - WATER UTILITY BUDGET	NS - WATER UI	TILITY BUDGET	
2022 Interest on Loans (*Items)		↔	
		9	

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

LIST OF LOANS ISSUED DURING 2021

			rurpose	7	נמות
1			ZUZZ Maturity		MINI OF HOMING INDUCTOR DOMING FORT
1			Allouitissued	Amount Issued	WILLIAM FORT
			Issue	Date of	
			Rate	Interest	

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

WATER	
CUTILIT	
TY LOAP	

С			Required Appropriation 2022
	€		Add: Interest to be Accrued as of 12/31/2022
	↔		Subtotal
4	€9	e)	Less: Interest Accrued to 12/31/2021 (Trial Balance)
	4		2022 Interest on Loans (*Items)
	UTILITY BUDGET	- WATER	INTEREST ON LOANS
	\$		2022 Interest on Loans
()			2022 Loan Maturities
7	1	t	
•	XXXXXXXX		Outstanding - December 31, 2021
	XXXXXXXX		Paid
		XXXXXXXX	Issued
		XXXXXXXX	Outstanding - January 1, 2021
		Y LOAN	WATER UTILITY
	\$		2022 Interest on Loans
₩			2022 Loan Maturities
	1	1	
	XXXXXXXX	ı	Outstanding - December 31, 2021
	xxxxxxxx		Paid
		XXXXXXXX	Issued
		XXXXXXXX	Outstanding - January 1, 2021
2022 Debt Service	Credit	Debit	

LIST OF LOANS ISSUED DURING 2021

			ruipose		THE TOTAL
ŧ			ZUZZ Maturity		THE TAIL TO TO TO THE POST OF THE PARTY OF T
1			VIIIodiir issaed	Amount lesued	The second
			Issue	Date of Interest	
			Rate	Interest	

DEBT SERVICE FOR WATER 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								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	_					_	-	

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

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

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

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

(Do not crowd - add additional sheets)

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

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

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

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

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

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

(Do not crowd - add additional sheets)

^{*} 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 WATER 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	For Interest	Interest Computed to (Insert Date)
·								
(
1								
(<u></u>								
,								
	-		_				-	

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 WATER UTILITY

	1		
Purpose	Amount Lease Obligation Outstanding	2022 Budget I	
r uipose	Dec. 31, 2021	For Prinicpal	For Interest/Fees
Total	-	•	

Sheet 51a

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jan Funded	uary 1, 2021 Unfunded	2022 Authorizations	Expended	Other	Balance - Dece	mber 31, 2021 Unfunded
00 00 Lucy and of Mateu Cumple Custom	4,883.00					4,883.00	
09-02 Improvement of Water Supply System						68,131.00	
15-04 Improvement of Water Supply System	68,131.00					5,873.00	
11-07 Improvement of Water Supply System	5,873.00						
10-08 Acquisition of Vehicular Equipment	6,888.00					6,888.00	
						1.	
-	,						
PAGE TOTALS	85,775.00	-	-	-	-	85,775.00	

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2021	2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	85,775.00	-	-	-	-	-	85,775.00	-
		,						
¥								
PAGE TOTALS	85,775.00	_	-	-	-	-	85,775.00	-

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jani	uary 1, 2021 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece	mber 31, 2021 Unfunded
PREVIOUS PAGE TOTALS	85,775.00	-	-	_	-	-	85,775.00	_
A.								
s 								
×								
<u> </u>								
PAGE TOTALS	85,775.00	-	-	<u>-</u>	-	-	85,775.00	_

IMPROVEMENTS	Balance - Jan	uary 1, 2021	2022		Expended	Other	Balance - Dece	mber 31, 2021
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations		Ехропава	o uno.	Funded	Unfunded
PREVIOUS PAGE TOTALS	85,775.00	-	-	-	-	-	85,775.00	-
PAGE TOTALS	85,775.00	_	-	-	_		85,775.00	

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	85,775.00	<u>-</u>	-	-	_	-	85,775.00	-
								
TOTALS	85,775.00	-	-	-	_	-	85,775.00	<u>-</u>

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXX	84,868.00
Received from 2021 Budget Appropriation	XXXXXXXX	25,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	ххххххххх	XXXXXXXX
		ххххххххх
		XXXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance - December 31, 2021	109,868.00	XXXXXXXX
	109,868.00	109,868.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER UTILITY FUND

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

							Purpose	
1						Appropriated	Amount	
-						Obligations Authorized	Total	
-						Provided by Ordinance		
_						of 2021 or Prior Years	Payment in Budget	Amount of Down

STATEMENT OF CAPITAL SURPLUS WATER UTILITY CAPITAL FUND

2021

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

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"

		(Do not crowd - add additional sheets)
575,147.54	575,147.54	Total
424,839.50		Fund Balance
10,644.52		Reserve for Consumer Accounts and Lien Receivable
139,663.52 "C"		Subtotal - Cash Liabilities
30.25		Due to Water Utility Operating Fund
45,000.00	-	Due to General Capital Fund
3,113.11		Overpayments
1,634.00		Accounts Payable - Vendors
1		Accrued Interest on Bonds and Notes
6,000.00		Encumbrances Payable
83,886.16		Appropriation Reserves
		Cash Liabilities:
		Deferred Charges (Sheet 48)
	t	Liens Receivable
	10,644.52	Consumer Accounts Receivable
		Receivables Offset with Reserves:
		Due from -
		Due from -
		Investments
	564,503.02	Cash
Credit	Debit	Title of Account
	e Marked With "C"	Cash Liabilities Must Be Subtotaled and Subtotal Must Be

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

POST CLOSING

TRIAL BALANCE - SEWER UTILITY FUND AS AT DECEMBER 31, 2021 Operating and Capital Sections (Separately Stated) Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" FUND (cont'd)

		(Do not crowd - add additional sheets)
ı	-	PAGE TOTALS
		AUTHORIZED AND UNCOMPLETED
		COMPLETED
		FIXED CAPITAL:
		DUE FROM CURRENT FUND
		CASH
t	XXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX		Est. Proceeds Bonds and Notes Authorized
		CAPITAL SECTION:
Credit	Debit	Title of Account

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

POST CLOSING

TRIAL **BALANCE - SEWER UTILITY** FUND (cont'd)

AS AT DECEMBER 31, 2021
Operating and Capital Sections
(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

		(Do not crowd - add additional sheets)
1	-	TOTALS
ı		CAPITAL FUND BALANCE
1		CAPITAL IMPROVEMENT FUND
1		DOWN PAYMENTS ON IMPROVEMENTS
		RESERVE FOR DEBT SERVICE
		RESERVE FOR DEFERRED AMORTIZATION
		RESERVE FOR AMORTIZATION
		DUE TO WATER OPERATING
		ENCUMBRANCES
		CONTRACTS PAYABLE
ı		UNFUNDED
1		FUNDED
		IMPROVEMENT AUTHORIZATIONS:
		BOND ANTICIPATION NOTES
t		CAPITAL LEASES PAYABLE
ŧ		LOANS PAYABLE
1		BONDS PAYABLE
-	1	PREVIOUS PAGE TOTALS
Credit	Debit	Title of Account
	Marked Mini C	Cash Flabilities Must be Subtotaled and Subtotal Must be

(Do not crowd - add additional sheets)

UTILITY POST CLOSING TRIAL ASSESSMENT TRUST FUNDS BALANCE ι

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

AS AT DECEMBER 31, 2021

	ts)	(Do not crowd - add additional sheets)
I	-	
		FUND BALANCE
1		ASSESSMENT SERIAL BONDS
,		ASSESSMENT NOTES
		CASH
Credit	Debit	Title of Account
		AS AT DECEMBER 31, 2021

Sheet 43

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

Disbursements	Disbursements	Balance Dec. 31, 2021
xxxxxxxx	xxxxxxxx xxxxxxx	xxxxxxxx
		-
xxxxxxxx	xxxxxxxx xxxxxxx	- XXXXXXXX
		-
		-
		-
XXXXXXXX	XXXXXXXX XXXXXXXX	xxxxxxxx
		_
		-
	XXXXXXXX	XXXXXXXX

^{*}Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET -2021

BUDGET REVENUES

			and a second
Source	Budget	in Cash	Excess or Deficit*
Operating Surplus Anticipated	95,815.00	95,815.00	
Operating Surplus Anticipated with Consent of Director of Local Government			ı
Sewer Service Charges	382,254.00	532,355.39	150,101.39
Miscellaneous			
			1
			ı
			1
Reserve for Debt Service			1
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXX	хххххххх	XXXXXXXX
			1
			1
Subtotal	478,069.00	628,170.39	150,101.39
Deficit (General Budget) **			1
	478,069.00	628,170.39	150,101.39

^{**} 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

		Unexpended Balance Canceled (See Footnote)
478,069.00		Total Expenditures
		Surplus (General Budget)**
	83,886.16	Reserved
	394,182.84	Paid or Charged
		Deduct Expenditures:
478,069.00		Total Appropriations and Overexpenditures
		Add: Overexpenditures (See Footnote)
478,069.00		Total Appropriations
		Emergency
		Added by N.J.S.A. 40A:4-87
478,069.00		Adopted Budget
XXXXXXXX		Appropriations:

FOOTNOTES: - RE: OVEREXPENDITURES:

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

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 O_F 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:

		Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)
	1	Anticipated Revenue - Deficit (General Budget)**
1		Deficit
	185,784.63	Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)
		Budget Appropriation - Surplus (General Budget)**
185,784.63		Excess
478,069.00		Total Expenditures - As Adjusted
		Less: Deferred Charges Included in Above "Total Expenditures"
	478,069.00	Total Expenditures
		Cash Refund of Prior Year's Revenue
		Expended Without Appropriation
	83,886.16	Reserved
	394,182.84	Paid or Charged
	XXXXXXXX	Appropriations (Not Including "Surplus (General Budget)")
	XXXXXXXX	Expenditures:
663,853.63		Total Revenue Realized
	34,256.44	2020 Appropriation Reserves Canceled in 2021
	1,426.80	Miscellaneous Revenue Not Anticipated
	628,170.39	Budget Revenue (Not Including "Deficit (General Budget)")
	XXXXXXXX	Revenue Realized:

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

34,256.44		* Excess (Revenue Realized)
		from Current Fund - If none, enter 'None'
		Less: Anticipated Deficit in 2020 Budget - Amount Received and Due
	34,256.44	2020 Appropriation Reserves Canceled in 2021

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

RESULTS OF 2021 OPERATIONS - SEWER UTILITY

185,784.63	185,784.63	* See restriction in amount on Sheet 45, SECTION 2
XXXXXXXX	185,784.63	Excess in Operations - to Operating Surplus
ı	XXXXXXXXX	Operating Deficit - to Trial Balance
XXXXXXXX		
хххххххх	1	Deficit in Anticipated Revenues
34,256.44	XXXXXXXX	Unexpended Balances of 2020 Appropriation Reserves*
1,426.80	XXXXXXXX	Miscellaneous Revenues Not Anticipated
1	XXXXXXXX	Unexpended Balances of Appropriations
150,101.39	xxxxxxxx	Excess in Anticipated Revenues
Credit	Debit	

OPERATING SURPLUS - SEWER UTILITY

	Balance - December 31, 2021	Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services	Amount Appropriated in the 2021 Budget - Cash	Excess in Results of 2021 Operations	Balance - January 1, 2021	
520,654.50	424,839.50		95,815.00	XXXXXXXX	XXXXXXXX	Debit
520,654.50	XXXXXXXX	XXXXXXXX	XXXXXXXX	185,784.63	334,869.87	Credit

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

424,839.50	# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.
	Total Other Assets
	Operating Deficit #
	Deferred Charges #
	Other Assets Pledged to Surplus:*
424,839.50	Operating Surplus Cash or (Deficit in Operating Surplus Cash)
139,663.52	Deduct Cash Liabilities Marked with "C" on Trial Balance
564,503.02	Subtotal
	Interfund Accounts Receivable
	Investments
564,503.02	Cash

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

⇔	Balance December 31, 2021
€9 	
e e	Collections
	Decreased by:
€ \$	
49	Other
\$	Penalties and Costs
₩	Transfers from Accounts Receivable
	Increased by:
er.	Balance December 31, 2020
•	
SCHEDULE OF SEWER UTILITY LIENS	SCHEDULE OF SEV
\$ 10,644.52	Balance December 31, 2021
\$ 532,355.39	
⇔	Other
₩	Transfer to Liens
\$1,804.62_	Overpayments applied
\$530,550.77	Collections
	Decreased by:
	Kents Levied
e 525 A25 62	Increased by:
\$ 17,514.23	Balance December 31, 2020

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)

Amount Caused By		7.	<u>,</u>			Ò	4.	ω	5	57		
Amount Dec. 31, 2020 Amount in Amount per Audit Report \$	Total Capital			Total Operating	Deficit in Operations					Emergency Authorization - Municipal*		Caused By
Amount in Amount 2021 Resulting Budget 2021 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	es	₩	₩.	₩.	₩	₩	₩	 ₩	୍ବ	္မမ		
Amount in Amount 2021 Resulting Budget \$ 2021 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ر ده	₩	€	-	₩	€	₩	₩	₩	6	per Audit <u>Report</u>	Amount Dec. 31, 2020
Amount Resulting 2021 \$	ı										Budget	Amount in
'	↔		 ⊕ 	 ↔ 	 	 	 	 ₩	 ₩ 	 • 		
											2021	Amount
Balance as at Dec. 31, 2021	↔	 ₩ 	 	 ⊢	 ₩	 ₩ 	 	 	 ₩	 (/) 		
		ι	4	ı		1					as at Dec. 31, 2021	Balance

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

Ċī	4.	ω	2.	<u></u>	<u> </u>
					Purpose
€	₩ 	\$	\$	₩	Alliquit

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor of

On Account of

Date Entered

Amount

Appropriated for in Budget of

4.	ώ	2	<u>.</u>
₩	ل ج	₩	 ∙∽
l I	1	l I	l I

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

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount	Balance Dec. 31, 2020	By 2021	Canceled	Balance Dec. 31, 2021
			Authorized*		Budget	By Resolution	
							-
)-							-
1							-
							-
!							-
:							
							-
							-
2							-
8							_
-							_
8							-
\ -							_
							<u>-</u>
-	Totals	_	-	-	-	_	-

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

Chief Financial Officer

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

Interest Rate	Date of Issue	Amount Issued	2022 Maturity	Purpose
		RING 2021	DS ISSUED DURING	LIST OF BONDS
1	49			Required Appropriation 2022
		€		Add: Interest to be Accrued as of 12/31/2022
		↔		Subtotal
		€	9)	Less: Interest Accrued to 12/31/2021 (Trial Balance)
		⇔		2022 Interest on Bonds (*Items)
		UTILITY BUDGET	- SEWER	INTEREST ON BONDS
		€		2022 Interest on Bonds
	€9			2022 Bond Maturities - Capital Bonds
		1	ŧ	
		XXXXXXXX	ŧ	Outstanding - December 31, 2021
			٠	
		XXXXXXXX		Paid
			XXXXXXXX	Issued
			XXXXXXXX	Outstanding - January 1, 2021
			PITAL BONDS	SEWER UTILITY CAPITAL BONDS
		4		2022 Interest on Bonds
	4			2022 Bond Maturities - Assessment Bonds
		t	ı	
		XXXXXXXX	1	Outstanding - December 31, 2021
		XXXXXXXX		Paid
			хххххххх	Issued
			ххххххххх	Outstanding - January 1, 2021
Debt Service	2022 Debt S	Credit	Debit	
				and the second s

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

SEWER UTILITY LOAN

			- 11
	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2021	ı	хххххххх	
	-		
2022 Loan Maturities			€
2022 Interest on Loans		↔	
SEWER UTILITY LOAN	Y LOAN		
Outstanding - January 1, 2021	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2021	1	XXXXXXXXX	
	1	-	
2022 Loan Maturities			4
2022 Interest on Loans		\$	
INTEREST ON LOANS	NS - SEWER UT	-SEWER UTILITY BUDGET	
2022 Interest on Loans (*Items)		€ S	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	e)	€	
0:55:51		£)	

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

LIST OF BONDS ISSUED DURING 2021

			ralpose	Disposo
1			2022 Maturity	2022 Motority
1			Villodiir issaed	Amount lession
			Issue	Date of Interest
			Rate	Interest

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

SEWER UTILITY LOAN

			10
	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2021	ī	XXXXXXXX	
	-	•	
2022 Loan Maturities			₩
2022 Interest on Loans		€9	
SEWER UTILITY LOAN	Y LOAN		
Outstanding - January 1, 2021	XXXXXXXXX		
ssued	XXXXXXXXX		
Paid		XXXXXXXX	
Outstanding - December 31, 2021	ı	XXXXXXXX	
	-	1	
2022 Loan Maturities			₩
2022 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
	Issued	Issue*	Outstanding Dec. 31, 2021	Maturity	Interest	Por Principal	FOI III(e) est	(Insert Date)
1,								
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL						-	-	

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

Memo:

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

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

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

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

(Do not crowd - add additional sheets)

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	For Principal	22 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		_			-	-	

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

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

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

(Do not crowd - add additional sheets)

^{*} 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	Original Date of	Amount of Note	Date of	Rate of	2022 For Principal For Interest		Interest Computed to (Insert Date)
	Issued	Issue*	Outstanding Dec. 31, 2021	Maturity	Interest	For Principal	For Interest	(insert Date)
·								
	- 1		-			-	-	

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

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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 - December 31, 2021 Funded Unfunded		
								2	
•									
	_								
2									
	_	_	_	_	-	-	-	-	

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar Funded	nuary 1, 2021 Unfunded	2022 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2021 Unfunded
not merely designate by a code number	Funded	Officialed	Authorizations				, , , , , , , , , , , , , , , , , , , ,	
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SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY CAPITAL FUND

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

							Purpose	
1						Appropriated	Amount	
-						Authorized	Total	
ı						Ordinance	Down Payment	
1						Prior Years	Payment in Budget	Amount of Down

STATEMENT OF SEWER UTILITY FUND CAPITAL SURPLUS

2022

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