ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 6,598

NET VALUATION TAXABLE 2021 789,747,592

MUNICODE 1434

/E DOLLARS PER DAY PENALTY IF NOT FILED BY:

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

ANNOTATED 4	I0A:5-12	, AS AMEI	NDED, CO	RED TO BE FILED UN OMBINED WITH INFOR RECTOR OF THE DIV	RMATION REQUIRED	PRIOR TO
ВОР	ROUGH		of	ROCKAWAY	, County of	MORRIS
			DO	NOT USE THESE SPACE	s	
		Date	Examined By:			
	1				Preliminary Check	

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

2

Signature	kmantell@nisivoccia.com		
Title	Borough Auditor		

Examined

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I,		Patricia Reiche		, am the Chief Financial
Officer, License #	N-0901	, of the	BOROUGH	of
ROCKAWAY		, County of	MORRIS	and that the
statements annexed	hereto and made	a part hereof are true state	ements of the financial condition of	the Local Unit as at
December 31, 2021,	completely in con	apliance with N.J.S.A. 40A	5-12, as amended. I also give com	plete assurance as
to the veracity of requ	uired information i	ncluded herein, needed pr	for to certification by the Director of	Local Government
Services, including th	e verification of c	ash balances as of Decem	ber 31, 2021.	

Signature	cfo@rockawayborough.org
Title	Chief Financial Officer
Address	1 East Main Street, Rockaway, NJ 07866
Phone Number	973-627-2000
Fax Number	973-627-8294

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

Sheet 1

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **ROCKAWAY** as of as of December 31, 2021 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

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	Kathnyn I Mantall - kmantall@nisiyossia.com
	Kathryn L. Mantell - kmantell@nisivoccia.com
	(RACISSERA WITHCIDAL ACCOUNTANT)
	(Registered Municipal Accountant)
	(Registered Municipal Accountant) Nisivoccia LLP
	Nisivoccia LLP (Firm Name)
	Nisivoccia LLP (Firm Name) 200 Valley Road, Suite 300
	Nisivoccia LLP (Firm Name)
Certified by me	Nisivoccia LLP (Firm Name) 200 Valley Road, Suite 300 (Address)
Certified by me	Nisivoccia LLP (Firm Name) 200 Valley Road, Suite 300 (Address) Mount Arlington, NJ 07856
	Nisivoccia LLP (Firm Name) 200 Valley Road, Suite 300 (Address) Mount Arlington, NJ 07856 (Address)
Certified by me this 24th day, 2022	Nisivoccia LLP (Firm Name) 200 Valley Road, Suite 300 (Address) Mount Arlington, NJ 07856 (Address)
	Nisivoccia LLP (Firm Name) 200 Valley Road, Suite 300 (Address) Mount Arlington, NJ 07856 (Address)
	Nisivoccia LLP (Firm Name) 200 Valley Road, Suite 300 (Address) Mount Arlington, NJ 07856 (Address) 973-298-8500

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

	CERTIFICATION OF QUALIFYING MUNICIPALITY					
1.	The outstanding indel	otedness of the previous fiscal year is not in excess of 3.5%;				
2.	All emergencies appraappropriations;	All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;				
3.	The tax collection rate	e exceeded 90%;				
4.	Total deferred charge	es did not equal or exceed 4% of the total tax levy;				
5.	-	There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and				
6.	There was no operat	ing deficit for the previous fiscal year.				
7.	The municipality did ı years.	not conduct an accelerated tax sale for less than 3 consecutive				
8.	The municipality did I not plan to conduct or	not conduct a tax levy sale the previous fiscal year and does ne in the current year.				
9.	The current year budg	get does not contain a Levy or Appropriation "CAP" waiver.				
10.	The municipality has	The municipality has not applied for Transitional Aid for 2022.				
11.	11. The municipality did not adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).					
<u>above</u>		s municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance				
Munic	ipality:	BOROUGH OF ROCKAWAY				
Chief	Financial Officer:	Patricia Reiche				
Signat	ture:	cfo@rockawayborough.org				
Certifi	cate #:	N-0901				
Date:		24-Feb-22				
	ndersigned certifies that this	of non-qualifying Municipality s municipality does not meet item(s) eria above and therefore does not qualify for local rdance with N.J.A.C. 5:30-7.5.				
5 / \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	g					
Munic	ipality:	BOROUGH OF ROCKAWAY				
Chief	Financial Officer:					
Signa	ture:					
Certifi	Certificate #:					

Date:

	22-6002265		
	Fed I.D. #		
В	OROUGH OF ROCKAWAY		
	Municipality		
	MORRIS		
	County	,	
	Denout of Ea	dorel and State Fine	uncial Accietance
	•	deral and State Fina Expenditures of Awa	
		Fiscal Year Ending:	December 31, 2021
	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL		\$100,212.90	\$
		(CFR) (Uniform Require Single Audit Program Specific X Financial Stateme	by Title 2 U.S. Code of Federal Regulations ements) and OMB 15-08. Audit ent Audit Performed in Accordance t Auditing Standards (Yellow Book)
Note:		nd state funds expended of Code of Federal Regulatingle audit threshold has be fiter 1/1/15. Expenditures	een been increased to \$750,000
(1)	Report expenditures from federal pass-through funds can be (CFDA) number reported in the Sta	identified by the Catalog	
(2)	Report expenditures from state propass-through entities. Exclude state are no compliance requirements.	te aid (I.e., CMPTRA, Er	om state government or indirectly from ergy Receipts tax, etc.) since there
(3)	Report expenditures from federal prom entities other than state govern		from the federal government or indirectly
<u></u>	cfo@rockawayborough.org Signature of Chief Financial Officer	·	February 24, 2022 Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

l hereby	certify that there was no	"utility fund" on the books	of account a	nd there was no
utility owned ar	nd operated by the	BOROUGH	of	ROCKAWAY ,
County of	MORRIS	during the year 2021 and	that sheets	40 to 68 are unnecessary.
I have the	erefore removed from th	nis statement the sheets pe	rtaining only	to utilities.
		Name		
		Title		
(This mu		ef Financial Officer, Comptr	oller, Audito	or Registered
MUN	TICIPAL CERTIFICA	ATION OF TAXABLE I	PROPERTY	Y AS OF OCTOBER 1, 2021
Cer	rtification is hereby mad	le that the Net Valuation Ta	xable of pro	perty liable to taxation for
the tax ye	ear 2022 and filed with t	the County Board of Taxatio	on on Januar	y 10, 2022 in accordance
with the r	he requirement of N.J.S.A. 54:4-35, was in the amount of \$ 791,462,900.			791,462,900.00
			asse SIGN	ssor@rockawayborough.org ATURE OF TAX ASSESSOR
			ВО	ROUGH OF ROCKAWAY MUNICIPALITY
				MORRIS

Sheet 2

COUNTY

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2021

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

Title of Account	Deb	oit	Credit	
CASH		6,29	95,969.84	
INVESTMENTS		gettik erengi sebegante d	286 PB 22	
DUE FROM/TO STATE - VETERANS AND SENI	OR CITIZENS			11,731.28
Receivables with Full Reserves:				
TAXES RECEIVABLE:				
PRIOR				
CURRENT	201,982.08			
SUBTOTAL		20	01,982.08	
TAX TITLE LIENS RECEIVABLE		1,14	40,183.50	
PROPERTY ACQUIRED FOR TAXES		90	61,500.00	
CONTRACT SALES RECEIVABLE			_	
MORTGAGE SALES RECEIVABLE				
SEWER RENTS RECEIVABLE			72,714.77	
REVENUE ACCOUNTS RECEIVABLE			1,566.53	
GRANTS RECEIVABLE			89,676.41	
DUE FROM ANIMAL CONTROL FUND				
Marie de la Caracteria de				
DEFERRED CHARGES:				
EMERGENCY				
SPECIAL EMERGENCY (40A:4-55)			-	
DEFICIT			-	
				en gettiger gene Grinner e
			our year Doronous Charles	
	, and the state of			
			i. Tip ye west	
				James Land
			i de la companya de	
Page Totals:		8.7	63,593.13	11,731.28

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

AS AT DECEMBER 31, 2021

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	8,763,593.13	11,731.28
APPROPRIATION RESERVES		822,723.10
ENCUMBRANCES PAYABLE		269,517.61
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		219,306.51
DUE TO OTHER TRUST FUNDS		186,458.39
DUE TO STATE:		
MARRIAGE LICENCE		125.00
DCA TRAINING FEES		566.00
LOCAL SCHOOL TAX PAYABLE		
REGIONAL SCHOOL TAX PAYABLE		
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		3,880.51
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		650,000.00
ACCOUNTS PAYABLE		17,408.73
RESERVE FOR APPROPRIATED GRANTS:		and the second s
ENCUMBERED		112,106.00
UNENCUMBERED		326,588.00
RESERVE FOR SALE OF MUNICIPAL ASSETS		514,311.00
RESERVE FOR REVALUATION		2,160.00
RESERVE FOR MASTER PLAN		16,500.00
RESERVE FOR SEWER IMPROVEMENTS		605,218.49
RESERVE FOR THIRD PARTY TAX TITLE LIENS		
PAGE TOTAL	8,763,593.13	3,758,600.62

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

AS AT DECEMBER 31, 2021

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	8,763,593.13	3,758,600.62
	· 	
SUBTOTAL	8,763,593.13	3,758,600.62 "
en e		
		in samunani (Alama)
RESERVE FOR RECEIVABLES		2,467,623.29
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		
FUND BALANCE		2,537,369.22
TOTALS	8,763,593.13	8,763,593.13

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
	(ettimenti Fridanci	etamore, Adament
		green green gert en g
	Linguist (for a section	
TOTALS	_	_

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

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit	
CASH	_		
GRANTS RECEIVABLE	<u> </u>		
GRANTS RECEIVABLE			
DUE FROM/TO CURRENT FUND	The state of the s		
	i de		
ENCUMBRANCES PAYABLE			
		an ann a' fan La	
	in Mariana		
APPROPRIATED GRANT RESERVES			
APPROPRIATED RESERVES		-	
UNAPPROPRIATED RESERVES		-	
TOTALS	-	_	

POST CLOSING TRIAL BALANCE - TRUST FUNDS

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

Title of Account	Debit	Credit	
ANIMAL CONTROL TRUST FUND			
CASH	22,385.23		
DUE TO -			
DUE TO STATE OF NJ		39.00	
RESERVE FOR ANIMAL CONTROL TRUST FUND		21,708.23	
PREPAID LICENSES		638.00	
FUND TOTALS	22,385.23	22,385.23	
ASSESSMENT TRUST FUND			
CASH			
DUE TO = 1			
<u>Alletings and an elliptic grammatic literature and a large and a large literature and a la</u>			
<u>and fill the annual and the fill and an annual fill that the fill fill and a single the fill that the fill and the fill a</u>	and a second		
RESERVE FOR:			
FUND TOTALS	_	-	
MUNICIPAL OPEN SPACE TRUST FUND			
CASH	1		
	and the second	art and art and	
		grafia	
		Application and exercise and the common of t	
FUND TOTALS		_	
LOSAP TRUST FUND			
CASH	-		
FUND TOTALS			

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

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	per .	•
ARTS AND CULTURAL TRUST FUND		
CASH		
FUND TOTALS	_	_
OTHER TRUST FUNDS		
CASH	1,408,732.24	
DUE FROM CURRENT FUND	186,458.39	
RESERVE FOR:		
TAX SALE PREMIUMS		30,400.00
COUNCIL ON AFFORDABLE HOUSING		121,092.70
STATE UNEMPLOYMENT INSURANCE		126,617.67
DEFERRED SICK LEAVE		225,793.66
TRUST ESCROW		162,983.12
ADDISON HILLS ESCROW		9,564.89
FORFEITED ASSETS	4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	29,847.12
RECYCLING	e de la companya del companya de la companya del companya de la co	28,851.02
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add additional s	1,595,190.63	735,150.18

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

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

Title of Account	Debit	Credit 735,150.18	
Previous Totals	1,595,190.63		
OTHER TRUST FUNDS (continued)			
RESERVE FOR:			
TREE REPLACEMENT		11,409.12	
PARKING OFFENSES ADJUDICATION ACT		2,059.26	
PUBLIC DEFENDER		17,713.46	
DARE		1,575.75	
VITAL LIFE		1,000.00	
STATE OF NJ HOUSING		772.77	
POLICE DONATIONS		5,195.00	
NATIONAL NIGHT OUT		4,233.60	
FIRE PREVENTION		15,985.17	
POLICE OUTSIDE DUTY		110,243.51	
RECREATION		105,854.23	
STORM RECOVERY		583,998.58	
<u> </u>			
TOTALS	1,595,190.63	1,595,190.6	

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

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

Title of Account	Debit	Credit	
Previous Totals	1,595,190.63	1,595,190.63	
OTHER TRUST FUNDS (continued)			
	42		
TOTALS	1,595,190.63	1,595,190.63	

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	Receipts	Disbursements	Balance as at Dec. 31, 2021
Tax Sale Premiums	150,900.00		120,500.00	30,400.00
COAH	169,893.65	2,970.25	51,771.20	121,092.70
State Unemployment Insurance	109,456.90	20,702.66	3,541.89	126,617.67
Deferred Sick Leave	198,734.12	43,171.41	16,111.87	225,793.66
Shade Tree Commission				
Storm Recovery	527,351.30	155,546.99	98,899.71	583,998.58
Reserve for Trust Escrow	121,818.91	110,699.67	69,535.46	162,983.12
Addison Hills Escrow	9,561.24	3.65		9,564.89
Forfeited Assets	29,855.21	3.91	12.00	29,847.12
Recycling	25,541.36	8,110.07	4,800.41	28,851.02
Tree Replacement	11,409.12			11,409.12
Parking Offenses Adjudication Act	2,707.26	10.00	658.00	2,059.26
Public Defender	16,798.46	915.00		17,713.46
DARE Program	1,575.75			1,575.75
Vital Life	1,000.00			1,000.00
State of NJ Housing	772.77			772.77
Police Donations	4,945.00	250.00		5,195.00
National Night Out	2,338.90	2,800.00	905.30	4,233.60
Fire Prevention	16,026.75	1,500.00	1,541.58	15,985.17
Police Outside Duty	77,147.56	512,420.00	479,324.05	110,243.51
Recreation Reserve	64,582.10	53,964.91	12,692.78	105,854.23
				_
				-
				_
				_
				_
				-
PAGE TOTAL S	1,542,416.36	913,068.52	\$ 860,294.25	1,595,190.63

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount

<u>Purpose</u>		Amount Dec. 31, 2020 per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2021
PREVIOUS PAGE	TOTAL	1,542,416.36	913,068.52	860,294.25	1,595,190.63
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		de de la Constantina			
PAGE	TOTAL \$	1,542,416.36 \$	913,068.52	860,294.25	1,595,190.6

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	Assessments and Liens	RECI Current Budget	EIPTS			Disbursements	Balance Dec. 31, 2021
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								_
								-
								_
Assessment Bond Anticipation Note Issues:	хххххххх	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx
								<u>.</u>
								-
								-
Other Liabilities								-
Trust Surplus	Minney Control of the							2
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								<u></u>
								-
Andrew Strategic Control of the Cont								
	-	_	<u>-</u>	_	-	<u>-</u>	-	-

^{*}Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit	
Estimated Proceeds Bonds and Notes Authorized			
Bonds and Notes Authorized but Not Issued	xxxxxxxxx		
CASH	2,624,308.96		
DUE FROM COUNTY OF MORRIS			
NJ DEPARTMENT OF TRANSPORTATION	456,262.56		
COMMUNITY DEVELOPMENT BLOCK GRANT		The Committee of the Co	
FEDERAL AND STATE GRANTS RECEIVABLE		<u> Kalangan Palangan Banggan Panggan Banggan Banggan Banggan Banggan Banggan Banggan Banggan Banggan Banggan Ba</u>	
DEFERRED CHARGES TO FUTURE TAXATION:			
FUNDED	5,045,000.00	<u> 1888 - Barrella Bar</u>	
UNFUNDED	468,227.00		
DUE TO -			
	a Cagair a come a care	- <u> </u>	
	erse e Arts en als sissions		
En la comprehension of Artist Continues and Maria and Comprehension Con-			
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		in early our construction	
PAGE TOTALS	8,593,798.52	-	

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit	
REVIOUS PAGE TOTALS	8,593,798.52	_	
	and the state of t	4.5	
1.			
BOND ANTICIPATION NOTES PAYABLE		468,227.0	
GENERAL SERIAL BONDS		5,045,000.0	
TYPE 1 SCHOOL BONDS		-	
LOANS PAYABLE		-	
CAPITAL LEASES PAYABLE			
RESERVE FOR CAPITAL PROJECTS			
IMPROVEMENT AUTHORIZATIONS:			
FUNDED		1,974,356.0	
UNFUNDED		468,227.0	
ENCUMBRANCES PAYABLE			
RESERVE TO PAY BANS			
CAPITAL IMPROVEMENT FUND		334,320.5	
DOWN PAYMENTS ON IMPROVEMENTS		_	
RESERVE FOR PAYMENT OF DEBT SERVICE			
Control of the contro			
CAPITAL FUND BALANCE		303,668.0	
	8,593,798.52	8,593,798.5	

CASH RECONCILIATION DECEMBER 31, 2021

	Ca	Cash		Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	75,411.07	6,364,327.12	143,768.35	6,295,969.84
Grant Fund				<u>-</u>
Trust - Animal Control	102.00	22,287.85	4.62	22,385.23
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				_
Trust - Other	15.00	1,410,940.25	2,223.01	1,408,732.24
Trust - Arts and Culture				_
General Capital	116,097.76	2,508,211.20		2,624,308.96
				-
UTILITIES:				
Water Operating	8,711.77	991,510.13	56,158.76	944,063.14
Water Capital		2,585,279.81	578.13	2,584,701.68
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Total	200,337.60	13,882,556.36	202,732.87	13,880,161.09

^{*} Include Deposits In Transit

REQUIRED CERTIFICATION

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

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

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

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

Signature:	cfo@rockawayborough.org	Title:	Chief Financial Officer

^{**} 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"

Current Fund:	
Provident Bank	6,323,204.89
Provident Bank	38,231.54
NJ Cash Management Fund	2,890.69
Animal Control Fund:	in the second se
eric Provident Bank	22,287.85
Other Trust Fund:	
Provident Bank	165,010.23
Provident Bank	126,617.67
Santander Bank Addison Hills	9,564.89
Provident Bank	28,836.02
PNC Bank	29,398.52
Provident Bank	945,658.69
Provident Bank	105,854.23
General Capital Fund:	
Provident Bank	2,508,211.20
Water Utility Operating Fund:	
Provident Bank	987,154.55
NJ Cash Management Fund	4,355.58
1918 from a sure of the contract of the sure of the su	
Water Utility Capital Fund:	
Provident Bank	2,585,279.81
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and the state of t	
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Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	13,882,556.36
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	42 000 550 00
TOTAL PAGE	13,882,556.36

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

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
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Totals

Grant	Transferred from 2021 Balance Budget Appropriations Jan. 1, 2021 Budget Appropriation		Expended	Other	Cancelled	Balance Dec. 31, 2021	
	Jan. 1, 2021	Duaget	Appropriation By 40A:4-87				DG0. 01, 2021
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Grant	Balance	Transferred from 2021 Balance Budget Appropriations		Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87	•			Dec. 31, 2021
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Grant	Balance	Transferred Budget Api	d from 2021 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87	,			Dec. 31, 2021
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Grant	Transferred from 2021 Balance Budget Appropriations		Expended	Other	Cancelled	Balance	
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87		'		Dec. 31, 2021
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Totals

Grant	Balance	Transferred Budget Ap	d from 2021 propriations	Received	Other	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87			Dec. 31, 2021
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Totals

*LOCAL DISTRICT SCHOOL TAX

Debit	Credit
xxxxxxxxxx	xxxxxxxxxx
xxxxxxxxxx	308,285.00
xxxxxxxxxx	
xxxxxxxxxxx	
xxxxxxxxxx	9,285,367.00
9,593,652.00	xxxxxxxxxx
xxxxxxxxxx	xxxxxxxxx
peq	xxxxxxxxx
	xxxxxxxxxx
9,593,652.00	9,593,652.00
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

[#] Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	2.00
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxx	
Levy Calendar Year 2021	xxxxxxxxxx	6,696,794.00
Paid	6,696,796.00	xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxxx
# Must include unpaid requisitions.	6,696,796.00	6,696,796.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	1,988.82
2021 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	2,167,080.19
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	53,495.68
Due County for Added and Omitted Taxes	xxxxxxxxxx	3,880.51
Paid	2,222,564.69	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due County for Added and Omitted Taxes	3,880.51	xxxxxxxxxx
	2,226,445.20	2,226,445.20

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2021		xxxxxxxxxx	
2021 Levy: (List Each Type of District Tax Separately - See	Footnote)	xxxxxxxxxx	xxxxxxxxx
Fire -		xxxxxxxxxx	xxxxxxxxx
Sewer-		xxxxxxxxxx	xxxxxxxxx
Water -		xxxxxxxxxx	xxxxxxxxxx
Garbage -		xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxx
		xxxxxxxxxx	xxxxxxxxx
		xxxxxxxxxx	xxxxxxxxx
otal 2021 Levy		xxxxxxxxxx	
Paid			xxxxxxxxx
Balance - December 31, 2021		-	xxxxxxxxxx
		4.0	

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	775,000.00	775,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			+
Miscellaneous Revenue Anticipated:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget	1,577,100.52	1,728,837.24	151,736.72
Added by N.J.S.A. 40A:4-87 (List on 17a)	382,866.54	382,866.54	
		· · · · · · · · · · · · · · · · · · ·	
Total Miscellaneous Revenue Anticipated	1,959,967.06	2,111,703.78	151,736.72
Receipts from Delinquent Taxes	265,000.00	185,201.32	(79,798.68)
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	6,795,480.96	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxx	xxxxxxxxx
(c) Minimum Library Tax	282,140.04	xxxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	7,077,621.00	7,271,377.96	193,756.96
	10,077,588.06	10,343,283.06	265,695.00

ALLOCATION OF CURRENT TAX COLLECTIONS

Debit xxxxxxxxx xxxxxxxxx	Credit 24,972,995.34
	24,972,995.34
xxxxxxxx	
11	XXXXXXXXXX
9,285,367.00	xxxxxxxxx
-	xxxxxxxxx
6,696,794.00	xxxxxxxxx
2,220,575.87	xxxxxxxxx
3,880.51	xxxxxxxxx
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7,271,377.96	xxxxxxxxx
	xxxxxxxxx
xxxxxxxx	
25,477,995.34	25,477,995.34
	- 6,696,794.00 2,220,575.87 3,880.51 - ***********************************

STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Click it or Ticket	6,000.00	6,000.00	_
Recycling Tonnage	2,809.54	2,809.54	-
Clean Communities	1,478.96	1,478.96	-
Body Armor Replacement	1,482.12	1,482.12	
Drive Sober or Get Pulled Over	6,000.00	6,000.00	
Municipal Alliance	2,000.00	2,000.00	
Body-Worn Cameras	34,646.00	34,646.00	14-
American Rescue Plan	328,449.92	328,449.92	
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PAGE TOTALS	382,866.54	382,866.54	-

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:	cfo@rockawayborough.org
_	Sheet 17a

STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

	Source	Budget	Realized	Excess or Deficit
REVIOUS PAGE	TOTALS	382,866.54	382,866.54	
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TOTALS		382,866.54	382,866.54	

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

CFO Signature:	
-	Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		9,694,721.52
2021 Budget - Added by N.J.S.A. 40A:4-87		382,866.54
Appropriated for 2021 (Budget Statement Item 9)		10,077,588.06
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		10,077,588.06
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		10,077,588.06
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	8,749,864.96	
Paid or Charged - Reserve for Uncollected Taxes	505,000.00	
Reserved	822,723.10	
Total Expenditures		10,077,588.06
Unexpended Balances Canceled (see footnote)		_

FOOTNOTES - RE: OVEREXPENDITURES

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

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2021 OPERATIONS

CURRENT FUND

Excess of Anticipated Revenues:		Debit	Credit
Defination Tax Collections	Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
X000000000 X0000000000 X0000000000	Miscellaneous Revenues anticipated	xxxxxxxxx	151,736.72
Required Collection of Current Taxes WXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Delinquent Tax Collections	xxxxxxxx	-
Required Collection of Current Taxes WXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		xxxxxxxxx	file 14 e 144 antagração da actual.
Miscellaneous Revenue Not Anticipated XXXXXXXXXX 286,046.60 Miscellaneous Revenue Not Anticipated:		xxxxxxxx	193,756.96
Miscellaneous Revenue Not Anticipated XXXXXXXXXX 286,046.60 Miscellaneous Revenue Not Anticipated:	Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxx	
Proceeds of Sale of Foreclosed Property (Sheet 27)		xxxxxxxxx	286,046.60
Payments in Lieu of Taxes on Real Property	Miscellaneous Revenue Not Anticipated:	XXXXXXXX	-
Sale of Municipal Assets XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Unexpended Balances of 2020 Appropriation Reserves			
Prior Years Interfunds Returned in 2021 Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) Balance - January 1, 2021 Balance - December 31, 2021 Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated Delinquent Tax Collections Required Collection on Current Taxes Interfund Advances Originating in 2021 Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) XXXXXXXXX SXXXXXXXX SXXXXXXXX SXXXXXX			605 013 77
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) Balance - January 1, 2021			÷
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) Balance - January 1, 2021	Prior Years Interfunds Returned in 2021	XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) Balance - January 1, 2021			
Balance - January 1, 2021 Balance - December 31, 2021 Deficit in Anticipated Revenues: XXXXXXXXX Miscellaneous Revenues Anticipated Delinquent Tax Collections T9,798.68 XXXXXXXXX Required Collection on Current Taxes Interfund Advances Originating in 2021 Increase in Grants Receivable Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) XXXXXXXXX - XXXXXXXXX - XXXXXXXXX - XXXXXXXX			
Balance - January 1, 2021 Balance - December 31, 2021 Deficit in Anticipated Revenues: XXXXXXXXX Miscellaneous Revenues Anticipated Delinquent Tax Collections T9,798.68 XXXXXXXXX Required Collection on Current Taxes Interfund Advances Originating in 2021 Increase in Grants Receivable Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) XXXXXXXXX - XXXXXXXXX - XXXXXXXXX - XXXXXXXX			
Balance - December 31, 2021 Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated Delinquent Tax Collections T9,798.68 XXXXXXXX Required Collection on Current Taxes Interfund Advances Originating in 2021 Increase in Grants Receivable Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) XXXXXXXX - XXXXXXXX - XXXXXXXX - XXXXXXXX	Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxx	xxxxxxxxx
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated Delinquent Tax Collections T9,798.68 XXXXXXXX Required Collection on Current Taxes Interfund Advances Originating in 2021 Increase in Grants Receivable Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXX	Balance - January 1, 2021	_	xxxxxxxxx
Miscellaneous Revenues Anticipated Delinquent Tax Collections 79,798.68 XXXXXXXX Required Collection on Current Taxes Interfund Advances Originating in 2021 Increase in Grants Receivable 24,084.75 Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) XXXXXXXX - XXXXXXXX - XXXXXXXX - XXXXXXXX	Balance - December 31, 2021	xxxxxxxxx	-
Delinquent Tax Collections 79,798.68 xxxxxxxxx xxxxxxx Required Collection on Current Taxes - xxxxxxxx Interfund Advances Originating in 2021 xxxxxxxxx Increase in Grants Receivable 24,084.75 Deficit Balance - To Trial Balance (Sheet 3) xxxxxxxx - Surplus Balance - To Surplus (Sheet 21) 1,307,670.62 xxxxxxxx	Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxxx
Required Collection on Current Taxes - xxxxxxxxx Interfund Advances Originating in 2021 - xxxxxxxxx Increase in Grants Receivable - 24,084.75 Deficit Balance - To Trial Balance (Sheet 3) - xxxxxxxxx - Surplus Balance - To Surplus (Sheet 21) - xxxxxxxxx - xxxxxxxxx - xxxxxxxxx - 1,307,670.62	Miscellaneous Revenues Anticipated	-	xxxxxxxxx
Required Collection on Current Taxes - xxxxxxxxx Interfund Advances Originating in 2021 xxxxxxxxx Increase in Grants Receivable 24,084.75 Deficit Balance - To Trial Balance (Sheet 3) xxxxxxxx - Surplus Balance - To Surplus (Sheet 21) xxxxxxxxx - 1,307,670.62	Delinquent Tax Collections	79,798.68	xxxxxxxxx
Interfund Advances Originating in 2021 Increase in Grants Receivable 24,084.75 Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) xxxxxxxxx - 1,307,670.62			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3) xxxxxxxxx -	Required Collection on Current Taxes	-	xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3) xxxxxxxxx -	Interfund Advances Originating in 2021		xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) xxxxxxxxx - 1,307,670.62 xxxxxxxxx		24,084.75	
Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) xxxxxxxxx - 1,307,670.62 xxxxxxxxx			
Deficit Balance - To Trial Balance (Sheet 3) Surplus Balance - To Surplus (Sheet 21) xxxxxxxxx - 1,307,670.62	and the same of th		
Surplus Balance - To Surplus (Sheet 21) 1,307,670.62 xxxxxxxx			
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Surplus Balance - To Surplus (Sheet 21) 1,307,670.62 xxxxxxxx			
Surplus Balance - To Surplus (Sheet 21) 1,307,670.62 xxxxxxxx	Deficit Relence - To Trial Relence (Sheet 3)	~~~~~~	
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SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

PREVIOUS PAGE TOTALS Cable Franchise Fees Hotel Tax NJ Senior Citizens & Veterans Deductions - Administrative Fee Construction Code Penalties Interest on Investments Prior Year Refunds Prior Year Police Outside Duty Administrative Fees Tax Sale Premium Forfeited to Borough DPW Vehicles Scrapped Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue FEMA Reimbursements - Tropical Storm Isaias	
NJ Senior Citizens & Veterans Deductions - Administrative Fee Construction Code Penalties Interest on Investments Prior Year Refunds Prior Year Police Outside Duty Administrative Fees Tax Sale Premium Forfeited to Borough DPW Vehicles Scrapped Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	j
NJ Senior Citizens & Veterans Deductions - Administrative Fee Construction Code Penalties Interest on Investments Prior Year Refunds Prior Year Police Outside Duty Administrative Fees Tax Sale Premium Forfeited to Borough DPW Vehicles Scrapped Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	93,344.10
NJ Senior Citizens & Veterans Deductions - Administrative Fee Construction Code Penalties Interest on Investments Prior Year Refunds Prior Year Police Outside Duty Administrative Fees Tax Sale Premium Forfeited to Borough DPW Vehicles Scrapped Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	16,457.61
Interest on Investments Prior Year Refunds Prior Year Police Outside Duty Administrative Fees Tax Sale Premium Forfeited to Borough DPW Vehicles Scrapped Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	774.52
Interest on Investments Prior Year Refunds Prior Year Police Outside Duty Administrative Fees Tax Sale Premium Forfeited to Borough DPW Vehicles Scrapped Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	2,600.00
Prior Year Police Outside Duty Administrative Fees Tax Sale Premium Forfeited to Borough DPW Vehicles Scrapped Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	39,460.48
Tax Sale Premium Forfeited to Borough DPW Vehicles Scrapped Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	2,395.58
DPW Vehicles Scrapped Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	79,932.84
Cancellation of Stale Checks Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	6,500.00
Other Miscellaneous Tax Collector - Other Miscellaneous Revenue	3,000.00
Tax Collector - Other Miscellaneous Revenue	1,239.54
	12,257.20
FEMA Reimbursements - Tropical Storm Isaias	1,070.80
	27,013.93
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	

SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxx	2,004,698.60
2.	xxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxx	1,307,670.62
4. Amount Appropriated in the 2021 Budget - Cash	775,000.00	xxxxxxxx
 Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services 	_	xxxxxxxxx
6.		xxxxxxxxx
7. Balance - December 31, 2021	2,537,369.22	xxxxxxxx
	3,312,369.22	3,312,369.22

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

Cash		6,295,969.84
Investments		
Sub Total		6,295,969.84
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,758,600.62
Cash Surplus		2,537,369.22
Deficit in Cash Surplus		and the second of the second o
Other Assets Pledged to Surplus:* (1) Due from State of N.J. Senior Citizens and Veterans Deduction Deferred Charges # Cash Deficit #	_	
Total Other Assets		
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		2,537,369.22

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

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

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2021 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		\$	25	5,287,717.91
	or (Abstract of Ratables)		\$		
2.	Amount of Levy - Special District Taxes		\$		
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	5	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	}	44,063.46
5b.	Subtotal 2021 Levy \$ 25,331,781.3 Reductions Due to Tax Appeals** \$ Total 2021 Tax Levy	37	\$	<u>2</u>	5,331,781.37
6.	Transferred to Tax Title Liens		\$;	141,742.92
7.	Transferred to Foreclosed Property		\$		
8.	Remitted, Abated or Canceled		\$		15,061.03
9.	Discount Allowed		\$	<u> </u>	200
10.	Collected in Cash: In 2020	\$	207,960.18		
	In 2021*	\$	24,544,716.56		
	Homestead Benefit Credit	\$	182,561.75		
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	37,756.85		
	Total To Line 14	\$	24,972,995.34		
11.	Total Credits		\$	2	5,129,799.29
12.	Amount Outstanding December 31, 2021		\$	<u> </u>	201,982.08
13.	Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is				
<u>Note</u>	: If municipality conducted Accelerated Tax Sale or Tax Levy	Sale cl	heck hereand	compl	ete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$_ \$_	24,972,995.34		
	To Current Taxes Realized in Cash (Sheet 17)	\$_	24,972,995.34		
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 shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.				

Senior Citizens and Veterans Deductions.

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

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

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2021

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	24,972,995.34
LESS: Proceeds from Accelerated Tax Sale		
Net Cash Collected	, \$_	24,972,995.34
Line 5c (sheet 22) Total 2021 Tax Levy	\$_	25,331,781.37
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	-	98.58%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 24,972,995.34
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 24,972,995.34
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 25,331,781.37
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.58%

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

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	xxxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxxx	10,762.10
2. Senior Citizens Deductions Per Tax Billings	3,750.00	xxxxxxxxx
Veterans Deductions Per Tax Billings	34,000.00	xxxxxxxxx
Deductions Allowed By Tax Collector	256.85	xxxxxxxxx
Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxxx	38,726.03
10.		
<u>11. Zarawa za za</u>		
12. Balance - December 31, 2021	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	xxxxxxxxx	
Due To State of New Jersey	11,731.28	xxxxxxxxx
	49,738.13	49,738.13

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

Line 2	3,750.00
Line 3	34,000.00
Line 4	256.85
Sub - Total	38,006.85
Less: Line 7	250.00
To Item 10, Sheet 22	37,756.85

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

		Debit	Credit
Balance - January 1, 2021		xxxxxxxxxx	650,000.00
Taxes Pending Appeals	650,000.00	xxxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Da	te of Payment)		xxxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interes	st)		xxxxxxxxx
Balance - December 31, 2021		650,000.00	xxxxxxxxx
Taxes Pending Appeals*	650,000.00	xxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
*Includes State Tax Court and County Board of Taxatio	n <u>l</u>	650,000.00	650,000.00
Appeals Not Adjusted by December 31, 2021			

taxcollector@roc	kawayborough.org
Signature of	Tax Collector
T-8570	February 24, 2022
License #	Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit	
1. Balance - January 1, 2021		1,183,629.61	xxxxxxxx
A. Taxes	185,205.03	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	998,424.58	xxxxxxxxx	xxxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	3.71
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			xxxxxxxxx
5. Added Tax Title Liens		xxxxxxxxx	
6. Adjustment between Taxes (Other than Current Year) and	xxxxxxxxx		
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxx	1,183,625.90
8. Totals		1,183,629.61	1,183,629.61
9. Balance Brought Down		1,183,625.90	xxxxxxxxx
10. Collected:	•	xxxxxxxxx	185,201.32
A. Taxes	-: 185,201.32	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2021 Tax Sale		16.00	xxxxxxxx
12. 2021 Taxes Transferred to Liens		141,742.92	xxxxxxxxx
13. 2021 Taxes	****	201,982.08	xxxxxxxxx
14. Balance - December 31, 2021		xxxxxxxxx	1,342,165.58
A. Taxes	201,982.08	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	1,140,183.50	xxxxxxxxx	xxxxxxxxx
15. Totals	:	1,527,366.90	1,527,366.90

16.	Percentage of Cash Collections to Adju	<u>usted Amount O</u> utstanding
	(Item No. 10 divided by Item No. 9) is	15.64%

17. Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2022.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE I	LIEN LIQUIDATION	0)
	Debit	Credit
1. Balance - January 1, 2021	961,500.00	xxxxxxxx
2. Foreclosed or Deeded in 2021	xxxxxxxxx	xxxxxxxx
3. Tax Title Liens	_	xxxxxxxxx
4. Taxes Receivable	-	xxxxxxxxx
5A.		xxxxxxxxx
5B.	xxxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxxx	<u>, yan kananan an</u>
8. Sales	xxxxxxxx	xxxxxxxxx
9. Cash *	xxxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxxx	
12. Loss on Sales	xxxxxxxxx	
13. Gain on Sales		xxxxxxxxx
14. Balance - December 31, 2021	xxxxxxxxx	961,500.00
	961,500.00	961,500.00
CONTRACT SALES		
	Debit	Credit
15. Balance - January 1, 2021		xxxxxxxx

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

MORTGAGE SALES

			Debit	Credit
20. Bala	ance - January 1, 202	21		xxxxxxxx
21. 202	1 Sales from Foreclo	sed Property	xxxxxxxxx	
22. Col	lected*		xxxxxxxx	
23.			xxxxxxxxx	
24. Bala	ance - December 31,	2021	xxxxxxxxx	-
			-	

Analysis of Sale of Property: *Total Cash Collected in 2021	\$		
Realized in 2021 Budget		 	
To Results of Operation (Sheet 19	1)		-

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>		Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 Budget		Amount Resulting from 2021		Balance as at Dec. 31, 2021
Emergency Authorization - Municipal*	\$		<u> </u>	· _		\$_	_
Emergency Authorization - Schools	\$	<u></u> \$	\$;_	atta saaratta saagaatta saabaa	_\$_	_
Overexpenditure of Appropriations	\$	\$	\$			\$_	-
	\$	4.000	\$;		\$_	_
	- - \$	\$	\$;		\$_	
	- _\$	\$	\$:_		\$_	
	- \$	\$	\$;_		\$_	
	- :\$	\$	\$;_	agaren 1911 barren 1	\$_	-
	- :\$	\$	\$;_		\$_	
TOTAL DEFERRED CHARGES	\$	\$;		\$_	
	_						

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2021
1.			<u> </u>	414444	
2.			\$		
3.			\$	er est étable.	
4.			\$		

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

heet 29

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

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

Date	Purpose	Amount	Not Less Than	Balance	REDUCED IN 2021		Balance
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
	ELECTRICAL STATES				an et Nek		
			:	ana na mpika NS			
						1	Parata Arras 4
					Eliment State		
							48. MARTIN 🕀 -
		Park (Brown Street					
					ter, e e, e		
	Louis And Maryles			edina na alaka kala an il			
						<u></u>	
							44
					A CONTRACTOR	es es	
				er a valet kilokolo			- -
:	NA EXPANSES				Markey (Markey)		
							_
	Totals	-	-	_	-	-	_

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

Chief Financial Officer

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

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

Date Purpose		Amount	Not Less Than	Balance	REDUC 20	Balance	
	•	Authorized	1/3 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
New Arrest							
Section .							
NEXXXXX							
A27422334445454444							
	Totals	-	-	-		-	He

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

Chief Financial Officer

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

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

GENERAL CAPITAL BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	415,000.00	
Issued	xxxxxxxxx	5,390,000.00	
Paid	760,000.00 xxxxxxxx		
<u> </u>			
Outstanding - December 31, 2021	5,045,000.00 xxxxxxxx		
	5,805,000.00	5,805,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 295,000.00
2022 Interest on Bonds*			
ASSESSMENT SER	HAL BONDS		
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
<u>, in the state of the state of</u>			
Outstanding - December 31, 2021	mber 31, 2021 - xxx		
2022 Bond Maturities - Assessment Bonds	\$		
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 216,800.00

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	295,000.00	5,390,000.00	1/19/2021	3%-5%
	guid. Jennonio kulturen la jenera			e Salan Jaren
	Ellander an eta		**,	
	:			·
Total	295,000.00	5,390,000.00		

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

LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	_	xxxxxxxxx	
	_		
2022 Loan Maturities			\$ 2000000000000000000000000000000000000
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxxx	entre en	
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
potencia de la Congressión de la compa			
Outstanding - December 31, 2021		xxxxxxxxx	
2022 Loan Maturities	\$ (2.22.22.22.22.22.22.22.22.22.22.22.22.2		
2022 Interest on Loans	\$ established (1)		
Total 2022 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
			247	
				45.5
Total	-			

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Loan Maturities			\$ 1.000000000000000000000000000000000000
2022 Interest on Loans	\$ 1.11111111111111111111111111111111111		
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
		_	
2022 Loan Maturities	\$		
2022 Interest on Loans	\$		
Total 2022 Debt Service for Loan	\$ -		

LIST OF LOANS ISSUED DURING 2021

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

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

LOAN

	Debit Credit		2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
en proprieta de la companya de la c			
Outstanding - December 31, 2021		xxxxxxxxx	
		_	
2022 Loan Maturities			\$ 25 12 22 22 22 22 22 22 22 22 22 22 22 22
2022 Interest on Loans	\$		
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
นาย เป็นเป็นเป็น เราการและ เป็นได้เป็น เป็นเหตุละเลื่องได้ เป็นเหตุ			
Outstanding - December 31, 2021	_	xxxxxxxxx	
	_		
2022 Loan Maturities			\$ 2000000000000000000000000000000000000
2022 Interest on Loans		\$	
Total 2022 Debt Service for Loan	grania.		\$ -

LIST OF LOANS ISSUED DURING 2021

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

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	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-		
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SE Outstanding - January 1, 2021	ERIAL BONDS		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
The second secon			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-		
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds	\$		
Total "Interest on Bonds - Type I School Debt Servi	\$ -		

LIST OF BONDS ISSUED DURING 2021

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

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

	2022 INTEREST REQUIREMENT	COLUMN	Outstanding Dec. 31, 2021	2022 Interest Requirement	
1.	Emergency Notes	\$_	\$		
2.	Special Emergency Notes	\$_	<u>\$</u>		
3.	Tax Anticipation Notes	\$_	<u></u> \$		
4.	Interest on Unpaid State & County Taxes	\$_	\$	<u>,</u>	
5.		\$.	\$		
6.		\$	\$		

Sheet 33

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2022 Budget Requirements		Interest Computed to
,	Issued	Issue*	Outstanding Dec. 31, 2021	Maturity	Interest	For Principal	For Interest**	(Insert Date)
Ord.#14-21 - Various Capital Improvements	468,227.00	10/26/2021	468,227.00	10/26/22	0.6000%		2,809.36	10/26/22
Page Totals	468,227.00		468,227.00			-	2,809.36	

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

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

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

written intent of permanent financing submitted with statement. (Do not crowd - add additional sheets)

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2022 Budget I		Interest Computed to
		Issued	Issue*	Outstanding Dec. 31, 2021	Maturity	Interest	For Principal	For Interest**	(Insert Date)
	PREVIOUS PAGE TOTALS	468,227.00		468,227.00			-	2,809.36	
-									
···									
Sheet 33.1									
ř									
					New William				
	PAGE TOTALS	468,227.00		468,227.00			_	2,809.36	

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.

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget I For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
 .	PREVIOUS PAGE TOTALS	468,227.00		468,227.00			-	2,809.36	
•									
•									
-									
ထ္									
Sheet									
ယ ယ									
-									
-									
									
	PAGE TOTALS	468,227.00		468,227.00			-	2,809.36	

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.

heet 34

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget	Requirements For Interest**	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7. HER WINDS HER STEWN TO SERVICE THE								
8. Historia and Allindra and Al								
9.								
10.								
11. ***********************************								
12.								
14.								
Total			-	-		1	-	

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

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

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

sheet 34a

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2022 Budget	Requirements
' 	Dec. 31, 2021	For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7. 4944444444444444444444444444444444444			
8.			
13. A 14. 14. 14. 14. 14. 14. 14. 14. 14. 14.			
Total			

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations	I		Canceled	Funded	Unfunded
Ord.#04-11 - Various Capital Improvements	64,325.16				64,325.16			
Ord.#12-13 - Road Improvements	11,901.29			and the state of t	2,851.00		9,050.29	
Ord.#08-14 - Maple Avenue Project	2,689.48						2,689.48	
Ord.#06-15 - Various Capital Improvements	1,428.80				1,428.80			
Ord.#12-15 - Various Capital Improvements		333,409.09			329,198.60		4,210.49	
Ord.#14-16 - Various Capital Improvements		862,983.15			812,585.29		50,397.86	
Ord.#10-17 - Various Capital Improvements		1,066.08					1,066.08	
Ord.#06-18 - Various Capital Improvements		720,313.98			300,388.32	80,932.27	338,993.39	
Ord.#12-19 - Various Capital Improvements		486,526.90			142,200.14		344,326.76	
Ord.#05-20 - Sanitary Sewer Rehabilitation Project	40,486.31						40,486.31	
Ord.#06-20 - Various Capital Improvements	332,349.90	669,750.00			56,779.64		945,320.26	
Ord.#11-20 - Fox Lake Dam Repairs and Improvements		472,315.06			472,315.06			
Ord.#14-21 - Various Capital Improvements			754,871.00		48,828.91		237,815.09	468,227.00
			NEW YORK					
							Per menerali (A. Velena	
					<u> Transpara a antra transpara.</u>	An Bengarasa		
Page Total	453,180.94	3,546,364.26	754,871.00		2,230,900.92	80,932.27	1,974,356.01	468,227.00

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	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations		,	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	453,180.94	3,546,364.26	754,871.00		2,230,900.92	80,932.27	1,974,356.01	468,227.00
						ŠENKER VIN		
						s. shirting		
	: : :							
PAGE TOTAL	.S 453,180.94	3,546,364.26	754,871.00	_	2,230,900.92	80,932.27	1,974,356.01	468,227.00

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	453,180.94	3,546,364.26	754,871.00	-	2,230,900.92	80,932.27	1,974,356.01	468,227.00
			Steps pyet					
						Betarre B. E.		
							British Name (1918)	
EVANGE STREET SEEDS AND A STREET AND A STREE								
AND THE STATE OF T	e a fan en differente.							
	Allen State Allendaria							
PAGE TOTALS	453,180.94	3,546,364.26	754,871.00		2,230,900.92	80,932.27	1,974,356.01	468,227.00

neet 35 Total

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	ember 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations		'	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	453,180.94	3,546,364.26	754,871.00	-	2,230,900.92	80,932.27	1,974,356.01	468,227.00
		ne dos YVVA Zelika Antonia						
			Name of the					
				A so a state a state a state				
<u>- The Article Control (Control Control Contro</u>								
<u> 1988 - Albanda Albandal, da Santa Baranda and Arabanda Albanda and Albanda and Albanda and Albanda and Albanda</u> Albanda			<u> </u>	1				
		1. VA. 1.		11111 11111				
GRAND TOTALS	453,180.94	3,546,364.26	754,871.00		2,230,900.92	80,932.27	1,974,356.01	468,227.00

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	115,064.50
Received from 2021 Budget Appropriation*	xxxxxxxxx	258,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
	agment succession successions	xxxxxxxxx
	·	xxxxxxxxx
		xxxxxxxx
		xxxxxxxxx
		xxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	38,744.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	334,320.50	xxxxxxxx
	373,064.50	373,064.50

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	NJ Department of Transportation
Ord. #14-21 - Various				
Capital Improvements	et a 📗	468,227.00	38,744.00	247,900.00
				inut
Water Control of the				
Million and a second				
		111111111111111111111111111111111111111	<u></u>	
				0.17.000.77
Total	754,871.00	468,227.00	38,744.00	247,900.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	114,969.87
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Grants Received on Fully Funded Ordinances		175,772.62
Reserve to Pay Debt Service - Cancelled		12,925.52
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxx
Balance - December 31, 2021	303,668.01	xxxxxxxxx
	303,668.01	303,668.01

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

Α.										
	1.	Total Tax Levy for Year 2021 was					\$	25,	331,78	31.37
	2.	Amount of Item 1 Collected in 2021 (*)			\$		24,972,	995.34	_	
	3.	Seventy (70) percent of Item 1					\$	17,	732,24	<u> 16.96</u>
	(*) In	cluding prepayments and overpayments	s ap	plied.						
B.	1.	Did any maturities of bonded obligation	ns o	r notes fa	all due during	the yea	ır 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 answe	er is "NO" give	details	;			
	NOTE: If answer to Item B1 is YES, then Item B2 must be answered									
_	ended	or notes exceed 25% of the total appro ? Answer YES or NO	рна -	NO	-	pose in	tile buo	geriori	ine yea	ai
D.	1.	Cash Deficit 2020							\$	
	2.	4% of 2020 Tax Levy for all purposes:	,	Lavor	œ			=	\$	
	3.	Cash Deficit 2021	1	Levy	\$			<u></u>	*— \$	
	1	4% of 2021 Tax Levy for all purposes:								
	٦.	470 of 2021 Tax Lovy for all purposes.	ا	Levy	\$			=	\$	
E.		<u>Unpaid</u>		2	020		<u>2021</u>			<u>Total</u>
	1.	State Taxes	\$_	533-503	\$	<u> </u>			_\$	<u></u>
	2.	County Taxes	\$_	January (A)	<u> </u>		3	880.51	_\$	3,880.51
	3.	Amounts due Special Districts								
			\$_		<u> </u>			-	_\$	_
	4.	Amount due School Districts for School	ol Ta	ах						
			\$;		_	\$	_

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - WATER UTILITY UTILITY FUND

AS AT DECEMBER 31, 2021

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	
Cook	944,063.14	7.402.544.	
Cash	944,003.14		
Investments			
	0.500.00		
Due from Water Utility Capital Fund	2,500.00		
Due from - reasonable to the open set of the control of the contro			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	292,065.81		
Liens Receivable			
	an Etty		
		A The Late of the	
Deferred Charges (Sheet 48)			
Cash Liabilities:	,		
Appropriation Reserves		155,261.69	
Encumbrances Payable	Eder og edder edde	190,175.59	
Accrued Interest on Bonds and Notes		61,205.92	
Accounts Payable		8,723.50	
Other Accounts Payable		60,346.53	
	antest VIII e a a Augusta		
Subtotal - Cash Liabilities		475,713.23 "(
Reserve for Consumer Accounts and Lien Receivable		292,065.81	
Fund Balance		470,849.91	
· Grade Bodination			
Total	1,238,628.95	1,238,628.95	

POST CLOSING

TRIAL BALANCE - WATER UTILITY UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2021 **Operating and Capital Sections**

(Separately Stated)

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

Title of Account		Debit	Credit
CAPITAL SECTION:			
Est. Proceeds Bonds and Notes Authorized			xxxxxxxxx
Bonds and Notes Authorized but Not Issued		xxxxxxxxx	_
CASH		2,584,701.68	
DUE FROM COUNTY OF MORRIS - CDBG		80,000.00	
DUE FROM CURRENT FUND		<u></u>	
FIXED CAPITAL:			
COMPLETED		8,457,176.23	
AUTHORIZED AND UNCOMPLETED		5,093,046.42	
	eta perja		
		jarijas — aksetūkis.	
and the second of the second o		,	
Allega and the second of the s	mara ya ya Marani		
		A Magazi VIII A	
PAGE TOTALS		16,214,924.33	

POST CLOSING

TRIAL BALANCE - WATER UTILITY UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2021 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	16,214,924.33	-
		en Baselen erfolg
BONDS PAYABLE		4,635,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,224,710.38
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER UTILITY OPERATING		2,500.00
RESERVE FOR AMORTIZATION		8,521,372.65
RESERVE FOR DEFERRED AMORTIZATION		393,850.00
RESERVE FOR DEBT SERVICE		
RESERVE FOR WATER CAPITAL IMPROVEMENTS		150,063.08
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
DOWN PAYMENTS ON IMPROVEMENTS		_
CAPITAL IMPROVEMENT FUND		270,112.04
CAPITAL FUND BALANCE		17,316.18
	16,214,924.33	16,214,924.33

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit	
CASH			
And the second s	unte di 1974. È disse Proprieta		
ASSESSMENT NOTES			
ASSESSMENT SERIAL BONDS			
FUND BALANCE			
		Agram (Althorno)	
TOTALS	_	_	

heet 43

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	Assessments	RECE Operating	CIPTS			Disbursements	Balance Dec. 31, 2021
and investments are riedged	Dec. 31, 2020	and Liens	Budget				Diabulacinicina	DC0. 01, 2021
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	хххххххх	xxxxxxxx	хххххххх	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx
								ı
								ı
								-
Other Liabilities								-
Trust Surplus					1 - 4 - 7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx
								M
								-
	_		_	_	_		-	

^{*}Show as red figure

SCHEDULE OF WATER UTILITY UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*	
Operating Surplus Anticipated	203,500.00	203,500.00	_	
Operating Surplus Anticipated with Consent of Director of Local Government			-	
Rents	2,112,500.00	2,011,443.13	(101,056.87)	
Miscellaneous Revenue Anticipated	50,000.00	51,923.41	1,923.41	
			_	
Reserve for Debt Service			_	
Capital Fund Balance				
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	
	Leading State Light State Light			
	Factor of the second		-	
Subtotal	2,366,000.00	2,266,866.54	(99,133.46)	
Deficit (General Budget) **				
	2,366,000.00	2,266,866.54	(99,133.46)	

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		2,366,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		\$100 p. 600
Total Appropriations		2,366,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	2,366,000.00	
Deduct Expenditures:	1	
Paid or Charged	2,210,174.47	
Reserved	155,261.69	
Surplus (General Budget)**		
Total Expenditures		2,365,436.16
Unexpended Balance Canceled (See Footnote)		563.84

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

WATER UTILITY UTILITY

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

	TI	
Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,266,866.54	
Miscellaneous Revenue Not Anticipated	24,660.17	
2020 Appropriation Reserves Canceled in 2021	353,794.73	
Total Revenue Realized		2,645,321.44
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	2,210,174.47	
Reserved	155,261.69	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,365,436.16	:
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,365,436.16
Excess		279,885.28
Budget Appropriation - Surplus (General Budget)**		
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	279,885.28	
(Exceed in operations of the control		
Deficit		_
Anticipated Revenue - Deficit (General Budget)**	_	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	_	
(Operating Delicit - to That balance - Siteet 40)		

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 Utility for 2020

2020 Appropriation Reserves Canceled in 2021	353,794.73	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		353,794.73

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

RESULTS OF 2021 OPERATIONS - WATER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	563.84
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	24,660.17
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxx	353,794.73
Deficit in Anticipated Revenues	99,133.46	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	279,885.28	xxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	379,018.74	379,018.74

OPERATING SURPLUS - WATER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	394,464.63
Excess in Results of 2021 Operations	xxxxxxxxx	279,885.28
Amount Appropriated in the 2021 Budget - Cash	203,500.00	xxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
	e galace et file.	
Balance - December 31, 2021	470,849.91	xxxxxxxxx
	674,349.91	674,349.91

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

Cash	944,063.14
Investments	
Interfund Accounts Receivable	2,500.00
Subtotal	946,563.14
Deduct Cash Liabilities Marked with "C" on Trial Balance	475,713.23
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	470,849.91
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	470,849.91

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

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

SCHEDULE OF WATER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020	\$	195,454.76
increased by: Rents Levied	\$	2,108,054.18
Decreased by:		
Collections	\$ 2,011,443.13	
Overpayments applied	\$	
Transfer to Liens	\$	
Other	\$ <u> </u>	
	\$	2,011,443.13
Balance December 31, 2021	\$	292,065.81
SCHEDULE OF WATER	UTILITY UTILITY LIENS	
Balance December 31, 2020	\$	
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
	\$	
Decreased by:	6	
Collections Other	\$ <u>************************************</u>	
	\$	
Balance December 31, 2021	\$	

DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER UTILITY UTILITY FUND

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

Caused By		Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorizatio	n -				
Municipal*	\$_	\$		_\$	\$
	\$	<u></u> \$		\$	\$
	\$	<u></u>		\$	_\$
	\$	\$		\$\$	\$
	\$	\$	****	\$	\$
Deficit in Operations	\$	\$		\$	\$
Total Operating	\$	\$		_\$	\$
	\$	\$		\$	\$
	\$	\$		\$	\$
Total Capital	\$	- \$	-	\$ -	\$ -

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

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

	<u>Date</u>		<u>Purpose</u>	<u>Amount</u>
1.				\$
2.		- International Control		\$
3.				\$
4.		en e		\$
5.				\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

heet 48a

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

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

WATER UTILITY UTILITY ASSESSMENT BONDS

	Debit	Credit	2022 [Debt Service					
Outstanding - January 1, 2021	xxxxxxxxx								
Issued	xxxxxxxx								
Paid		xxxxxxxxx							
Outstanding - December 31, 2021		xxxxxxxxx							
	_	_	10.00	en e					
2022 Bond Maturities - Assessment Bonds			\$						
2022 Interest on Bonds		\$							
WATER UTILITY UTILIT									
Outstanding - January 1, 2021	xxxxxxxxx	1,255,000.00							
Issued	xxxxxxxxx	4,790,000.00							
Paid	1,410,000.00	xxxxxxxxx							
Outstanding - December 31, 2021	4,635,000.00	xxxxxxxxx							
	6,045,000.00	6,045,000.00		. The second					
2022 Bond Maturities - Capital Bonds			\$ 200,000.00						
2022 Interest on Bonds		\$ 146,777.00							
INTEREST ON BONDS	S - WATER UTI	LITY UTILITY B	UDGET						
2022 Interest on Bonds (*Items)		\$ 146,777.00							
Less: Interest Accrued to 12/31/2021 (Trial Balance	ee)	\$ 61,205.92							
Subtotal		\$ 85,571.08							
Add: Interest to be Accrued as of 12/31/2022		\$ 59,108.25							
Required Appropriation 2022			\$	144,679.33					
LIST OF BONDS ISSUED DURING 2021									
Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate					
Water Utility Refunding Bonds of 2021	80,000.00	1,250,000.00	1/19/2021	0.293%-2.444%					
Water Utility Bonds of 2021	120,000.00	3,540,000.00	1/19/2021	3%-5%					

200,000.00

4,790,000.00

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

WATER UTILITY UTILITY LOAN

	Debit	Credit	2022 Debt	Service
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxxx			
The transfer of the second				
Paid		xxxxxxxxx		
Outstanding - December 31, 2021		xxxxxxxxx		
2022 Loan Maturities			\$ 4 600000000	i sans
2022 Interest on Loans		\$ 22.00		
WATER UTILITY UT	TILITY LOAN			
Outstanding - January 1, 2021	xxxxxxxxx			
Issued	xxxxxxxxx			
Paid		xxxxxxxxx		
Outstanding - December 31, 2021	-	xxxxxxxxx		
	-			
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
INTEREST ON LOANS -	WATER UTILITY	Y UTILITY BUD	GET	
2022 Interest on Loans (*Items)		\$		
Less: Interest Accrued to 12/31/2021 (Trial Balance	∋)	\$ 410044446666		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2022		\$ <u>2222 - 1 </u>		
Required Appropriation 2022			\$	
LIST OF LOA	NS ISSUED DUR	RING 2021		
Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
			a para di tapan di	
			and the same	

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

WATER UTILITY UTILITY LOAN

	Debit	Credit	2022 Debt	Service
Outstanding - January 1, 2021	xxxxxxxxx			
Issued	xxxxxxxxx			
Paid	Santa Laboration	xxxxxxxxx		
Outstanding - December 31, 2021	-	xxxxxxxxx		
		-		
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
WATER UTILITY U	TILITY LOAN			
Outstanding - January 1, 2021	xxxxxxxxx			
Issued	xxxxxxxxx			
Paid		xxxxxxxxx		
				•
Outstanding - December 31, 2021	-	xxxxxxxxx		
		-		
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
INTEREST ON LOANS -	WATER UTILITY	Y UTILITY BUD	SET	
2022 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2021 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2022		\$		
Required Appropriation 2022			\$	_
LIST OF LOA	NG ISSITED DITE	PINC: 2021		
FULDOSE			Date of	Interest
Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
ruipose			1	1
	2022 Maturity		1	1
Pulpose			1	1

Sheet 5

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2021					
1. (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4								
2.							MARANA MARANA	
3.				ANTE CESTIONES.				
4. 48. 68. 64. 64. 64. 64. 64. 64. 64. 64. 64. 64				ilisaa aan ciis inana				
5.		era eranan erelekt		King paragenta and significant			Margares dalla	
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.

** 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)

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

DEBT SERVICE FOR WATER UTILITY 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	22	Interest Computed to
	1	Issue*	Outstanding Dec. 31, 2021	Maturity	Interest	For Principal	For Interest	(Insert Date)
1								
2.				· · · ·	· · · · · · · · · · · · · · · · · · ·			
3.								
4.						· . · .		
5.				:				
6.								
7. When the same is a second with the con-								
8.								
9.								
TOTAL	_		<u>.</u>			-	-	

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

Memo:

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

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

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

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

INTEREST ON NOTES - WATER UTILITY UTILITY BUDGET								
2022 Interest on Notes	\$	***						
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$: Va						
Subtotal	\$	_						
Add: Interest to be Accrued as of 12/31/2022	\$	a e sala						
Required Appropriation 2022	\$							

(Do not crowd - add additional sheets)

Sheet 51

DEBT SERVICE SCHEDULE FOR WATER UTILITY UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Original Amount Date of Issued Issue*		of Note of	Date of Maturity	f of	2022 For Principal For Interest		Interest Computed to (Insert Date)	
	,0000	,000	Dec. 31, 2021				**	(,	
	-		-			<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 UTILITY

Purpose	Amount Lease Obligation Outstanding	2022 Budget Requirements			
·	Dec. 31, 2021	For Prinicpal	For Interest/Fees		
The province of the second					
Total	_	-			

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022		Expended	Other	Balance - December 31, 2021	
not merely designate by a code number.	Funded	Unfunded	Authorizations		p	- ***	Funded	Unfunded
08-09 Various Water Utility Improvements	1,188.18				725.00		463.18	
05-11 Various Water Utility Improvements	1,711.50				1,711.50			
11-15 Various Water Utility Improvements		18,939.49					18,939.49	
15-16 Various Water Utility Improvements		228,741.77			44,486.39		184,255.38	
09-17 Various Water Utility Improvements		56,002.00					56,002.00	
07-18 Various Water Utility Improvements		629,523.16			244,874.58	(85,884.00)	298,764.58	
10-19 Acquisition and Installation of Generator	44,954.19				8,200.00		36,754.19	
11-19 Various Water Utility Improvements		880,146.75			10,920.69	(330,598.00)	538,628.06	
07-20 Various Water Utility Improvements		223,460.00				(180,000.00)	43,460.00	
14-20 Water Main Improvements		500,000.00			276,630.00		223,370.00	
15-20 Refunding Bond Ordinance		1,270,000.00			1,250,000.00	20,000.00		
12-21 Various Water Utility Improvements			280,000.00		4,186.50		275,813.50	
20-21 Installation of Water Meter and Equipment					48,222.00	596,482.00	548,260.00	
					1 1 2		a and the Area	s Bara Pennegana
PAGE TOTALS	47,853.87	3,806,813.17	280,000.00	-	1,889,956.66	20,000.00	2,224,710.38	_

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022		Expended	Other	Balance - December 31, 2021	
not merely designate by a code number.	Funded	Unfunded	Authorizations		Елропава	O ii.ioi	Funded	Unfunded
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			D. Brasilla Salar Haring					
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								Mar Marianta
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PAGE TOTALS	47,853.87	3,806,813.17	280,000.00	-	1,889,956.66	20,000.00	2,224,710.38	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2022		Expended	Other	Balance - December 31, 2021	
not merely designate by a code number.	Funded	Unfunded	Authorizations		EXPONDE	0 1101	Funded	Unfunded
PREVIOUS PAGE TOTALS	47,853.87	3,806,813.17	280,000.00	-	1,889,956.66	20,000.00	2,224,710.38	_
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PAGE TOTALS	47,853.87	3,806,813.17	280,000.00	-	1,889,956.66	20,000.00	2,224,710.38	_

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022		Expended Other		Balance - December 31, 2021	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	47,853.87	3,806,813.17	280,000.00		1,889,956.66	20,000.00	2,224,710.38	**
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PAGE TOTALS	47,853.87	3,806,813.17	280,000.00	~	1,889,956.66	20,000.00	2,224,710.38	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022		Expended Other		Balance - December 31, 2021	
not merely designate by a code number.	Funded	Unfunded	Authorizations		'		Funded	Unfunded
PREVIOUS PAGE TOTALS	47,853.87	3,806,813.17	280,000.00	-	1,889,956.66	20,000.00	2,224,710.38	-
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				ANGERIA (ARA)				
					REPRESENTATION OF			
		valenikos XX						
TOTALS	47,853.87	3,806,813.17	280,000.00	1	1,889,956.66	20,000.00	2,224,710.38	-

WATER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	230,112.04
Received from 2021 Budget Appropriation	xxxxxxxxx	240,000.00
Carrie a de Africa de la Carrie	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
		•
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
	and the	xxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	200,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	270,112.04	xxxxxxxxx
	470,112.04	470,112.04

WATER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

4	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	
Received from 2021 Budget Appropriation*	xxxxxxxxx	
Received from 2021 Emergency Appropriation*	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021		xxxxxxxxx
	_	<u></u>

^{*}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 UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Amount of Down Payment in Budget of 2021 or Prior Years	
Ord #20-21-Installation of Water Meters	280,000.00		200,000.00	80,000.00
	280,000.00	***	200,000.00	80,000.00

WATER UTILITY UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	4,797.60
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Reserve for Payment of Debt Service Cancelled		12,518.58
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	17,316.18	xxxxxxxxx
	17,316.18	17,316.18