

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 23,385
 NET VALUATION TAXABLE 2021 1,448,015,569
 MUNICODE 1222

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

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

 BOROUGH of SOUTH PLAINFIELD , County of MIDDLESEX

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature gcullen@southplainfieldnj.com
 Title CMFO

(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, Glenn Cullen , am the Chief Financial Officer, License # 612 , of the BOROUGH of SOUTH PLAINFIELD , County of MIDDLESEX and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature gcullen@southplainfieldnj.com
 Title CMFO
 Address 2480 Plainfield Avenue
 Phone Number 908-754-9000
 Fax Number NO ENTRY

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

Robert Swisher

(Registered Municipal Accountant)

Suplee, Clooney & Company

(Firm Name)

308 East Broad Street

(Address)

Westfield, NJ 07090

(Address)

908-789-9300

(Phone Number)

(Fax Number)

Certified by me

this 15th day March, 2022

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:	BOROUGH OF SOUTH PLAINFIELD
Chief Financial Officer:	Glenn Cullen
Signature:	gcullen@southplainfieldnj.com
Certificate #:	612
Date:	3/15/2022

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:	BOROUGH OF SOUTH PLAINFIELD
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

22-6002312

Fed I.D. #

BOROUGH OF SOUTH PLAINFIELD

Municipality

MIDDLESEX

County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>788,578.24</u>	\$ <u>1,542,774.51</u>	\$ <u> </u>

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

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

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

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

gcullen@southplainfieldnj.com
Signature of Chief Financial Officer

3/15/2022
Date

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	11,476,397.64	-
APPROPRIATION RESERVES		905,608.73
ENCUMBRANCES PAYABLE		309,963.93
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		6,393.30
PREPAID TAXES		646,434.68
DUE TO - POOL OPERATING FUND		21,230.62
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR REVISIONG OF PLANNING/ZONING CODE		4,159.24
RESERVE FOR EMERGENCY-IDA		19,559.91
RESERVE FOR EMERGENCY-HEALTH BENEFITS		359,123.02
SALE OF MUNICIPAL ASSETS		300,000.00
PAGE TOTAL	11,476,397.64	2,572,473.43

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	11,476,397.64	2,572,473.43
SUBTOTAL	11,476,397.64	2,572,473.43 "C"
RESERVE FOR RECEIVABLES		6,253,465.67
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		2,650,458.54
TOTALS	11,476,397.64	11,476,397.64

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

Title of Account	Debit	Credit
CASH	41,936.51	
RESERVE FOR EXPENDITURES		41,936.51
TOTALS	41,936.51	41,936.51

(Do not crowd - add additional sheets)

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

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	-	
DUE TO - TRUST OTHER FUND	293.89	
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		293.89
FUND TOTALS	293.89	293.89
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
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	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	5,693,048.42	
DUE TO - CURRENT FUND		12,545.38
DUE TO - ANIMAL CONTROL TRUST FUND		293.89
RESERVE FOR TRUST DEPOSITS		5,680,209.15
OTHER TRUST FUNDS PAGE TOTAL	5,693,048.42	5,693,048.42

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	5,693,048.42	5,693,048.42
OTHER TRUST FUNDS (continued)		
TOTALS	5,693,048.42	5,693,048.42

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	5,693,048.42	5,693,048.42
OTHER TRUST FUNDS (continued)		
TOTALS	5,693,048.42	5,693,048.42

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
Due State - Marriage Licenses	525.00	3,200.00	2,500.00	1,225.00
Due State - DCA Construction Code	9,101.00	59,886.00	43,352.00	25,635.00
County of Middlesex Election	6,484.36	37,381.00	37,445.00	6,420.36
Fire - Off Duty	3,062.00			3,062.00
Barclays	28,036.37			28,036.37
Reserve for LOSAP	130,762.56		33,361.27	97,401.29
Zoning Regulations	1,373.82	1,500.00	1,350.00	1,523.82
Donations - Behr AI	225.01			225.01
Donations - SC Aiello	325.00			325.00
Compensated Absences	106,348.39	131,500.00	20,102.32	217,746.07
Donations - Weddings	2,100.00	2,400.00	1,923.80	2,576.20
Senior Center	14,022.60	30,675.00	28,579.53	16,118.07
Donations	8,285.01	1,800.00		10,085.01
Environmental Commission	640.12			640.12
Recycling	26,054.21	17,766.50	4,673.19	39,147.52
Electrical Subcode Inpections	10,801.52			10,801.52
Uniform Fire Safety Act Penalties	23,200.66	6,050.00	6,880.00	22,370.66
Police Outside Overtime	266,575.23	920,004.40	1,022,901.80	163,677.83
Snow Removal	60,051.54	21,500.00	22,723.27	58,828.27
Fire Protection	49,897.16	26,635.00	3,000.00	73,532.16
Police Found Property	342.72			342.72
Public Defender Fees	24,624.73	4,530.00	8,991.96	20,162.77
POAA	1,666.13	14.00		1,680.13
Parade Contributions	5,313.34	22,766.50	17,820.00	10,259.84
DARE Donations	654.75		100.00	554.75
Self Insurance	368,867.85	197,500.00	401,784.25	164,583.60
Women Aware Police	9,351.43	450.00	580.19	9,221.24
Donations - Digital Signs	10.00			10.00
Affordable Housing Contribution	87.00			87.00
Tree Purchase Contributions	35,378.41		3,416.19	31,962.22
Cancer Zumbathon Donations	425.00			425.00
Donations - Police Equipment	892.89			892.89
Donations - Christmas Decorations	230.00			230.00
Donations - K-9	170.00			170.00
Business Directory	10.00			10.00
SUI	175,968.34	10,229.58	12,929.01	173,268.91
Federal Forfeiture	349.61	0.24		349.85
Law Enforcement	35,717.67	22,078.26	16,714.03	41,081.90
PAGE TOTAL	\$ 1,407,931.43	\$ 1,517,866.48	\$ 1,691,127.81	\$ 1,234,670.10

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	<u>Amount Dec. 31, 2020 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2021</u>
PREVIOUS PAGE TOTAL	1,407,931.43	1,517,866.48	1,691,127.81	1,234,670.10
Recreation	17,136.48	152,011.88	69,969.43	99,178.93
Health Benefits	42,920.93	3,288,436.25	3,327,200.99	4,156.19
Professional Escrow	296,780.38	360,221.26	367,823.41	289,178.23
Performance Escrow	1,417,702.06	561,440.48	333,752.26	1,645,390.28
Affordable Housing	994,859.94	288,530.84	15,235.97	1,268,154.81
Tax Redemption	798,728.76	828,075.35	642,826.11	983,978.00
Payroll	153,946.48	18,776,443.30	18,774,887.17	155,502.61
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PAGE TOTAL	\$ 5,130,006.46	\$ 25,773,025.84	\$ 25,222,823.15	\$ 5,680,209.15

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
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								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
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								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Sheet 7

*Show as red figure

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	2,055,678.40	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	2,055,678.40
CASH	2,234,243.26	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	1,789,868.01	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	17,031,625.00	
UNFUNDED	11,337,553.40	
DUE TO - CURRENT FUND		76.02
PAGE TOTALS	34,448,968.07	2,055,754.42

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	34,448,968.07	2,055,754.42
BOND ANTICIPATION NOTES PAYABLE		9,281,875.00
GENERAL SERIAL BONDS		17,031,625.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		355,136.05
DUE TO 3RD PARTY - SENIOR HOUSING PROJECT		148,124.34
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,167,322.86
UNFUNDED		1,098,951.72
ENCUMBRANCES PAYABLE		3,180,147.61
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		4,720.18
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		125,310.89
	34,448,968.07	34,448,968.07

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	11,592.46	7,156,640.77	2,572,444.58	4,595,788.65
Grant Fund		791,837.49		791,837.49
Trust - Animal Control	-	-		-
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	65,248.44	5,757,172.08	129,372.10	5,693,048.42
Trust - Arts and Culture				-
General Capital		2,234,243.26		2,234,243.26
				-
<u>UTILITIES:</u>				
Sewer Operating	192,583.60	574,541.70	6.82	767,118.48
Sewer Capital		740,232.79		740,232.79
Swim Pool Operating	2,954.38	7,945.98		10,900.36
Swim Pool Capital		19,327.92		19,327.92
PATF I		41,936.51		41,936.51
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Total	272,378.88	17,323,878.50	2,701,823.50	14,894,433.88

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: gcullen@southplainfieldnj.com

Title: CMFO

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Drunk Driving Enforcement	-	7,680.35	7,680.35			-
Senior Title IIIB	-	7,770.00	872.00	(6,898.00)		-
Municipal Alliance	4,635.29	12,237.80	1,433.78	(12,237.80)		3,201.51
Clean Communities	-	96,887.28	48,287.91	(48,599.37)		(0.00)
Alcohol Education Grant	-	2,083.85		(2,083.85)		-
COPS More	38,335.33					38,335.33
NJ Economic Development	500.00					500.00
Senior Information Assistance	-	7,830.00	2,610.00	(5,220.00)		-
Urban Forestry Grant	5,000.00					5,000.00
Police Grant	-	7,500.00		(7,500.00)		-
Body Armor Grant	-	4,060.20	4,060.20			-
Safe Kids	1,223.00					1,223.00
Recycling	-	76,609.49	76,609.49			-
Click it or Ticket	375.00					375.00
CDBG - Senior Center Improvements	10,668.00		10,320.00			348.00
CDBG - Senior Center Imp Bus	2,500.00					2,500.00
Borough Clock	1.30					1.30
						-
						-
PAGE TOTALS	63,237.92	222,658.97	151,873.73	(82,539.02)	-	51,484.14

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	63,237.92	222,658.97	151,873.73	(82,539.02)	-	51,484.14
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PAGE TOTALS	63,237.92	222,658.97	151,873.73	(82,539.02)	-	51,484.14

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	63,237.92	222,658.97	151,873.73	(82,539.02)	-	51,484.14
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TOTALS	63,237.92	222,658.97	151,873.73	(82,539.02)	-	51,484.14

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
Municipal Alliance	3,459.90	12,237.80		11,698.91			3,998.79
Municipal Alliance - Match	-	4,000.00					4,000.00
DDE Enforcement	10,153.18	7,680.35		6,387.90			11,445.63
Clean Communities	6,771.10	96,887.28		81,071.96			22,586.42
CDBG	17,105.41			847.00			16,258.41
Safe & Secure Communities	30,000.11			30,000.00			0.11
Police Grant	-	7,500.00					7,500.00
Senior Citizens Bus	1,442.81						1,442.81
Alcohol Education Rehab	16,877.64	2,083.85					18,961.49
Body Armor	5,536.07	4,060.20		8,500.80			1,095.47
ADA ComplianceCompliance Grant	3,522.00						3,522.00
Recycling Program	91,642.74	76,609.49		134,272.57			33,979.66
Tree Planting Grant	54.76						54.76
JR Police Academy	39.04						39.04
CDBG - PAL Project	240.00						240.00
Domestic Violence	2,306.25						2,306.25
DARE Program	126.51						126.51
Title IIIB	17,645.00	7,770.00		14,336.00			11,079.00
Senior Information Assistance	17,482.00	7,830.00		14,186.00			11,126.00
PAGE TOTALS	224,404.52	226,658.97	-	301,301.14	-	-	149,762.35

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	224,404.52	226,658.97	-	301,301.14	-	-	149,762.35
CDBG - Downtown Improvments	315.75						315.75
Senior Citizens Coordinator	12,500.00			12,500.00			0.00
Cultural Arts	1,040.00						1,040.00
CDBG - Handicap Entrance	375.36						375.36
CDBG - Senior Citizen Improvements	485.62						485.62
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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							-
							-
PAGE TOTALS	239,121.25	226,658.97	-	313,801.14	-	-	151,979.08

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	239,121.25	226,658.97	-	313,801.14	-	-	151,979.08
							-
							-
							-
							-
							-
							-
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							-
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							-
							-
							-
PAGE TOTALS	239,121.25	226,658.97	-	313,801.14	-	-	151,979.08

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	239,121.25	226,658.97	-	313,801.14	-	-	151,979.08
			-				-
			-				-
			-				-
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			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
TOTALS	239,121.25	226,658.97	-	313,801.14	-	-	151,979.08

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
	-					-
Municipal Alliance	12,237.80			8,675.00	(12,237.80)	8,675.00
Clean Communities	48,599.37				(48,599.37)	-
Alcohol Education Grant	2,083.85			681.60	(2,083.85)	681.60
Senior Information Assistance	5,220.00			7,263.00	(5,220.00)	7,263.00
Title IIIB	6,898.00			3,156.00	(6,898.00)	3,156.00
Police Grant	7,500.00				(7,500.00)	-
ARP	-			1,258,744.03	(653,400.78)	605,343.25
Safe & Secure	-			32,400.00		32,400.00
CDBG Senior Citizen Coordinator	-			25,000.00		25,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	82,539.02	-	-	1,335,919.63	(735,939.80)	682,518.85

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	53,583,475.00
Paid	53,583,475.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
	53,583,475.00	53,583,475.00

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	16,098,995.21
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,323,431.62
Due County for Added and Omitted Taxes	XXXXXXXXXX	60,220.08
Paid	17,482,646.91	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	17,482,646.91	17,482,646.91

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,970,000.00	1,970,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	7,595,996.80	8,104,321.80	508,325.00
Added by N.J.S.A. 40A:4-87 (List on 17a)	-	-	-
			-
			-
Total Miscellaneous Revenue Anticipated	7,595,996.80	8,104,321.80	508,325.00
Receipts from Delinquent Taxes	885,000.00	978,030.74	93,030.74
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	20,781,820.29	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,452,923.99	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	22,234,744.28	23,215,387.47	980,643.19
	32,685,741.08	34,267,740.01	1,581,998.93

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	92,561,509.38
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	53,583,475.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	17,422,426.83	xxxxxxxxxx
Due County for Added and Omitted Taxes	60,220.08	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,720,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	23,215,387.47	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	94,281,509.38	94,281,509.38

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
		-	-
		-	-
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		-	-
PAGE TOTALS	-	-	-

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: gcullen@southplainfieldnj.com

STATEMENT OF GENERAL BUDGET REVENUES 2021 (Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	-	-	-
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		-	-
		-	-
TOTALS	-	-	-

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: gcullen@southplainfieldnj.com
Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		32,685,741.08
2021 Budget - Added by N.J.S.A. 40A:4-87		-
Appropriated for 2021 (Budget Statement Item 9)		32,685,741.08
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		621,000.00
Total General Appropriations (Budget Statement Item 9)		33,306,741.08
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		33,306,741.08
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	30,680,580.42	
Paid or Charged - Reserve for Uncollected Taxes	1,720,000.00	
Reserved	905,608.73	
Total Expenditures		33,306,189.15
Unexpended Balances Canceled (see footnote)		551.93

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2021 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	508,325.00
Delinquent Tax Collections	XXXXXXXXXX	93,030.74
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	980,643.19
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	551.93
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	206,024.30
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	618,410.19
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	47,419.14
Accounts Payable Canceled		5,155.82
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	-	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,459,560.31	XXXXXXXXXX
	2,459,560.31	2,459,560.31

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Senior Citizen & Veteran Deduction Administrative Fee	2,901.53
Pool Utility Appropriation Reserves Lapsed	11,029.01
Sale of Scrap / Auction	7,131.99
Other Misc. Revenue - Assessor	1,200.00
Other Misc. Revenue - Clerk	790.00
Other Misc. Revenue - Collector	106,020.22
Zoning Administration Fees	225.00
Other Misc. Revenue - Court	6,985.00
Prior Year Refunds/Other Misc. Revenue	61,541.55
Inspection Fines	8,200.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	206,024.30

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	2,160,898.23
2.	XXXXXXXXXX	
3. Excess Resulting from 2021 Operations	XXXXXXXXXX	2,459,560.31
4. Amount Appropriated in the 2021 Budget - Cash	1,970,000.00	XXXXXXXXXX
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance - December 31, 2021	2,650,458.54	XXXXXXXXXX
	4,620,458.54	4,620,458.54

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

Cash	4,595,788.65
Investments	
Change Fund	1,000.00
Sub Total	4,596,788.65
Deduct Cash Liabilities Marked with "C" on Trial Balance	2,572,473.43
Cash Surplus	2,024,315.22
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	5,143.32
Deferred Charges #	621,000.00
Cash Deficit #	
Total Other Assets	626,143.32
	2,650,458.54

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2021 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		\$	93,252,202.64
or			
(Abstract of Ratables)		\$	_____
2. Amount of Levy - Special District Taxes		\$	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	364,308.22
5a. Subtotal 2021 Levy	\$		93,616,510.86
5b. Reductions Due to Tax Appeals**	\$		_____
5c. Total 2021 Tax Levy		\$	93,616,510.86
6. Transferred to Tax Title Liens		\$	6,782.34
7. Transferred to Foreclosed Property		\$	_____
8. Remitted, Abated or Canceled		\$	1,725.92
9. Discount Allowed		\$	_____
10. Collected in Cash: In 2020	\$		850,288.77
In 2021*	\$		90,832,004.16
Homestead Benefit Credit	\$		726,025.92
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$		153,190.53
Total To Line 14	\$		92,561,509.38
11. Total Credits		\$	92,570,017.64
12. Amount Outstanding December 31, 2021		\$	1,046,493.22
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is			<u>98.87%</u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	92,561,509.38
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	_____
To Current Taxes Realized in Cash (Sheet 17)		\$	92,561,509.38

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

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

* Include overpayments applied as part of 2021 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2021

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 92,561,509.38
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 92,561,509.38
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 93,616,510.86
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.87%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 92,561,509.38
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 92,561,509.38
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 93,616,510.86
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.87%</u>

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	2,970.53
2. Senior Citizens Deductions Per Tax Billings	29,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	118,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	7,388.47	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,947.94
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	145,076.68
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	5,143.32
Due To State of New Jersey	-	XXXXXXXXXX
	155,138.47	155,138.47

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

Line 2	29,750.00	
Line 3	118,000.00	
Line 4	7,388.47	
Sub - Total	155,138.47	
Less: Line 7	1,947.94	
To Item 10, Sheet 22	153,190.53	

**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	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2021		-	XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021		-	-

kclifford@southplainfieldnj.com
Signature of Tax Collector

T-1547
License #

3/15/2022
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,119,229.41	XXXXXXXXXX
A. Taxes	978,628.97	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	140,600.44	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes			XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 347.30
B. Tax Title Liens - Transfers from Taxes		(1) 347.30	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,119,229.41
8. Totals		1,119,576.71	1,119,576.71
9. Balance Brought Down		1,119,229.41	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	978,030.74
A. Taxes	978,030.74	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		162.31	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		6,782.34	XXXXXXXXXX
13. 2021 Taxes		1,046,493.22	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,194,636.54
A. Taxes	1,046,744.15	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	147,892.39	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,172,667.28	2,172,667.28

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **87.38%**

17. Item No.14 multiplied by percentage shown above is **1,043,873.41** and represents the maximum amount that may be anticipated in 2022.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2021	4,714,000.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	4,714,000.00
	4,714,000.00	4,714,000.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2021	319,500.00	XXXXXXXXXX
16. 2021 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	XXXXXXXXXX	
19. Balance - December 31, 2021	XXXXXXXXXX	319,500.00
	319,500.00	319,500.00

MORTGAGE SALES

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

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

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting from 2021	Balance as at Dec. 31, 2021
Emergency Authorization - Municipal*	\$	\$	\$ 621,000.00	\$ 621,000.00
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ 621,000.00	\$ 621,000.00

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	12,762,820.00	
Issued	XXXXXXXXXX	12,318,000.00	
Paid	8,049,195.00	XXXXXXXXXX	
Outstanding - December 31, 2021	17,031,625.00	XXXXXXXXXX	
	25,080,820.00	25,080,820.00	
2022 Bond Maturities - General Capital Bonds			\$ 1,613,625.00
2022 Interest on Bonds*		\$ 438,076.96	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 438,076.96

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
2021 Refunding (2012)	-	6,268,000.00	12/8/2021	Various
2021 Bonds	550,000.00	6,050,000.00	3/30/2021	Various
Total	550,000.00	12,318,000.00		

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF BONDS ISSUED DURING 2021

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

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
2107	389,000.00	8/23/2018	349,000.00	08/19/22	1.0000%	26,680.38	3,490.00	
2110/2124	530,250.00	8/23/2018	490,250.00	08/19/22	1.0000%	27,907.89	4,902.50	
2112	799,000.00	8/23/2018	749,000.00	08/19/22	1.0000%	42,052.63	7,490.00	
2076/2113	109,825.00	8/23/2018	99,825.00	08/19/22	1.0000%	4,557.05	998.25	
2132	166,000.00	8/22/2019	141,000.00	08/19/22	1.0000%	5,724.14	1,410.00	
2145/2165	640,000.00	8/22/2019	640,000.00	08/19/22	1.0000%	33,684.21	6,400.00	
2146/2158	2,350,000.00	8/22/2019	2,350,000.00	08/19/22	1.0000%	81,034.48	23,500.00	
2158	300,000.00	4/16/2020	300,000.00	04/15/22	1.0000%		3,000.00	
2164	207,800.00	4/16/2020	207,800.00	04/15/22	1.0000%		2,078.00	
2165	355,000.00	4/16/2020	355,000.00	04/15/22	1.0000%		3,550.00	
2181	285,000.00	4/15/2021	285,000.00	04/15/22	1.0000%		2,850.00	
2187/2209	675,000.00	4/15/2021	675,000.00	04/15/22	1.0000%		6,750.00	
2188	995,000.00	4/15/2021	995,000.00	04/15/22	1.0000%		9,950.00	
2192/2202	665,000.00	8/19/2021	665,000.00	8/19/2022	1.0000%		6,650.00	
Page Totals	8,466,875.00		8,301,875.00			221,640.78	83,018.75	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	8,466,875.00		8,301,875.00			221,640.78	83,018.75	
2204	980,000.00	8/19/2021	980,000.00	08/19/22	1.0000%	-	9,800.00	
PAGE TOTALS	9,446,875.00		9,281,875.00			221,640.78	92,818.75	

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	9,446,875.00		9,281,875.00			221,640.78	92,818.75	
PAGE TOTALS	9,446,875.00		9,281,875.00			221,640.78	92,818.75	

Sheet 33 Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet
34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
1494 Underground Storage Tnk Removal		14,051.87						14,051.87
1624 Veterans Memorial Park Improvements		518.71						518.71
1708/1708A Various Improvements	19,443.19						19,443.19	-
1756 Various Improvements	631.72						631.72	-
1799 Various Improvements	323.18						323.18	-
1837 COPS Technology	6,923.60						6,923.60	-
1878 Refunding Bond Ordinance		63,293.00						63,293.00
1896 Radio Equipment Fire Department	6,371.82						6,371.82	-
1943 Various Road Improvements	286,046.28						286,046.28	-
1946 Acquisition of Fire Truck	2,370.65				2,370.65			-
1985 Various Capital Improvements	10,373.17				(8,872.48)		19,245.65	-
1991 Various Capital Improvements		95,001.26						95,001.26
2001 Various Improvements	3,075.03						3,075.03	-
2023 Acquisition of Various Equipment	1,234.43						1,234.43	-
2035/2056 Various Capital Improvements	5,604.17				2,625.00		2,979.17	-
2048 Various Capital Improvements		34,407.10			20,672.72		13,734.38	-
2050/2101/2106 Installation of Traffic Light		3,472.45			284.37		3,188.08	-
2055 Improvements to Rec Center & Willow Park	8,388.30				-		8,388.30	-
2057 Various Capital Improvements	969.21				-		969.21	-
Page Total	351,754.75	210,744.39	-	-	17,080.26	-	372,554.04	172,864.84

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	351,754.75	210,744.39	-	-	17,080.26	-	372,554.04	172,864.84
2071 Various Capital Improvements		12,000.00			4,000.00		8,000.00	-
2072/2141 Various Capital Improvements		77,660.28			17,120.88		60,539.40	-
2074/2082 Resurfacing Various Roads		7,883.93			7,761.06		122.87	-
2076/2113 Various Capital Improvements		32,616.98			5,331.83		-	27,285.15
2092 Acquisition of Fire Breathing Apparatus	303.85				-		303.85	-
2100 Acquisition of Various Equipment		7,102.36			6,867.63		234.73	-
2103/2117 Various Road Improvements		6,286.95			6,286.95		-	-
2107 Various Capital Improvements		54,730.25			-		-	54,730.25
2110/2124 Various Road Improvements		21,481.83			(1,426.50)		-	22,908.33
2112 Various Road Improvements		5,414.48			3,021.56		-	2,392.92
2125 Various Capital Improvements		5,337.58			-		5,337.58	-
2132 Pool Renovations		605.06			-		-	605.06
2145/2165 Various Road Improvements	17,750.00	5,208.40			11,443.66		-	11,514.74
2146/2158 Pool Renovations		45,492.40			34,689.31		-	10,803.09
2155 Installation of ADA Ramps	23,823.00				5,900.34		17,922.66	-
2164 Road Improvements	228,467.16	207,800.00			4,589.56		223,877.60	207,800.00
2169 Various Improvements	64,340.65				44,066.03		20,274.62	-
2181 Park Improvements	12,806.27	285,000.00			290,914.48		-	6,891.79
PAGE TOTALS	699,245.68	985,364.89	-	-	457,647.05	-	709,167.35	517,796.17

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	699,245.68	985,364.89	-	-	457,647.05	-	709,167.35	517,796.17
2182 Fire & Rescue Equipment	152,394.04						152,394.04	
2184 Equipment & Facility Upgrades	49,444.54				130.92		49,313.62	
2187 Road Improvements	449,959.10	675,000.00	399,000.00		1,475,621.30			48,337.80
2188 Various Improvements	54,936.53	995,000.00			992,803.37			57,133.16
2192/2202 Various Capital Improvements			700,000.00		639,795.18			60,204.82
2204 Road Improvements			1,029,000.00		992,493.02			36,506.98
2206 Various Capital Improvements			2,176,246.00		1,915,773.21			260,472.79
2213 Storm Sewer Improvements			250,000.00		52.15		249,947.85	-
2219 Public Works Equipment			125,000.00		-		6,500.00	118,500.00
PAGE TOTALS	1,405,979.89	2,655,364.89	4,679,246.00	-	6,474,316.20	-	1,167,322.86	1,098,951.72

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,405,979.89	2,655,364.89	4,679,246.00	-	6,474,316.20	-	1,167,322.86	1,098,951.72
GRAND TOTALS	1,405,979.89	2,655,364.89	4,679,246.00	-	6,474,316.20	-	1,167,322.86	1,098,951.72

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	7,220.18
Received from 2021 Budget Appropriation*	XXXXXXXXXX	165,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	167,500.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	4,720.18	XXXXXXXXXX
	172,220.18	172,220.18

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
2192/2202 Various Capital Improv.	700,000.00	665,000.00	35,000.00	
2204 Road Improvements	1,029,000.00	980,000.00	49,000.00	
2206 Various Capital Improvements	2,176,246.00	1,345,000.00	58,000.00	773,246.00
2209 Road Improv. (Amend 2187)	649,000.00	380,000.00	19,000.00	250,000.00
2213 Storm Sewer Improvements	250,000.00			250,000.00
2219 Public Works Equipment	125,000.00	118,500.00	6,500.00	
Total	4,929,246.00	3,488,500.00	167,500.00	1,273,246.00

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	47,296.51
Premium on Sale of Bonds	xxxxxxxxx	95,310.38
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2021 Budget Revenue	17,296.00	xxxxxxxxx
Balance - December 31, 2021	125,310.89	xxxxxxxxx
	142,606.89	142,606.89

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

- | | | |
|---|----|----------------------|
| 1. Total Tax Levy for Year 2021 was | \$ | <u>93,616,510.86</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>92,561,509.38</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>65,531,557.60</u> |

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO **Yes**

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

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

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

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

Answer YES or NO **No**

D.

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

E.

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

UTILITIES ONLY

Note:

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

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

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND
AS AT DECEMBER 31, 2021
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	767,118.48	
Investments	150.00	
Due from - Sewer Capital Fund	237.37	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	314,343.46	
Liens Receivable	5,703.30	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		209,675.81
Encumbrances Payable		46,976.96
Accrued Interest on Bonds and Notes		-
Due to -		
Sewer Overpayments		20,386.18
Subtotal - Cash Liabilities		277,038.95 "C"
Reserve for Consumer Accounts and Lien Receivable		320,046.76
Fund Balance		490,466.90
Total	1,087,552.61	1,087,552.61

(Do not crowd - add additional sheets)

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

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

Sheet 43

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	240,000.00	240,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Sewer Rents	6,248,026.00	6,090,286.91	(157,739.09)
Connection Fees	160,000.00	369,029.73	209,029.73
Interest & Costs	60,000.00	52,828.85	(7,171.15)
Interest on Investments	5,000.00	1,913.97	(3,086.03)
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
Subtotal	6,713,026.00	6,754,059.46	41,033.46
Deficit (General Budget) **			-
	6,713,026.00	6,754,059.46	41,033.46

** 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:	xxxxxxxxxx
Adopted Budget	6,713,026.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	6,713,026.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,713,026.00
Deduct Expenditures:	
Paid or Charged	6,503,350.19
Reserved	209,675.81
Surplus (General Budget)**	
Total Expenditures	6,713,026.00
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	6,754,059.46	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	249,263.58	
Total Revenue Realized		7,003,323.04
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	6,503,350.19	
Reserved	209,675.81	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	6,713,026.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,713,026.00
Excess		290,297.04
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	290,297.04	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	249,263.58	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		249,263.58

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

RESULTS OF 2021 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	41,033.46
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	249,263.58
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	290,297.04	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	290,297.04	290,297.04

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	1,090,169.86
Excess in Results of 2021 Operations	XXXXXXXXXX	290,297.04
Amount Appropriated in the 2021 Budget - Cash	240,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Appropriated by Current Fund	650,000.00	
Balance - December 31, 2021	490,466.90	XXXXXXXXXX
	1,380,466.90	1,380,466.90

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

Cash		767,118.48
Investments		150.00
Interfund Accounts Receivable		237.37
Subtotal		767,505.85
Deduct Cash Liabilities Marked with "C" on Trial Balance		277,038.95
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		490,466.90
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		490,466.90

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	<u>189,218.73</u>
Increased by:			
Rents Levied		\$	<u>6,215,586.64</u>
Decreased by:			
Collections	\$	<u>6,089,845.63</u>	
Overpayments applied	\$	<u>441.28</u>	
Transfer to Liens	\$	<u>175.00</u>	
Other	\$	<u> </u>	
		\$	<u>6,090,461.91</u>
Balance December 31, 2021		\$	<u><u>314,343.46</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2020		\$	<u>5,528.30</u>
Increased by:			
Transfers from Accounts Receivable	\$	<u>175.00</u>	
Penalties and Costs	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u>175.00</u>
Decreased by:			
Collections	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u>-</u>
Balance December 31, 2021		\$	<u><u>5,703.30</u></u>

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

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

Sheet 48a

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

Chief Financial Officer

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

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

INTEREST ON BONDS - SEWER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities		\$
2022 Interest on Loans		\$

SEWER UTILITY LOAN

Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities		\$
2022 Interest on Loans		\$

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

SEWER UTILITY LOAN

Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. 2166 Various Sewer Improvements	230,000.00	4/16/2020	230,000.00	4/15/2022	1.00%		2,300.00	4/15/2022
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	230,000.00		230,000.00			-	2,300.00	

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	230,000.00		230,000.00			-	2,300.00	

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2022 Interest on Notes	\$ 2,300.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$
Subtotal	\$ 2,300.00
Add: Interest to be Accrued as of 12/31/2022	\$
Required Appropriation 2022	\$ 2,300.00

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

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

Sheet 51

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

MEMO:* See Sheet 33 for clarification of "Original Date of Issue"
 Utility Assessment Notes with an original date of issue of December 31, 2019 or prior must be appropriated in full in the 2023 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

Sheet
51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	110,571.84	72,722.74	-	-	-	(1,349.42)	111,921.26	72,722.74
PAGE TOTALS	110,571.84	72,722.74	-	-	-	(1,349.42)	111,921.26	72,722.74

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	110,571.84	72,722.74	-	-	-	(1,349.42)	111,921.26	72,722.74
PAGE TOTALS	110,571.84	72,722.74	-	-	-	(1,349.42)	111,921.26	72,722.74

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	110,571.84	72,722.74	-	-	-	(1,349.42)	111,921.26	72,722.74
PAGE TOTALS	110,571.84	72,722.74	-	-	-	(1,349.42)	111,921.26	72,722.74

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	110,571.84	72,722.74	-	-	-	(1,349.42)	111,921.26	72,722.74
TOTALS	110,571.84	72,722.74	-	-	-	(1,349.42)	111,921.26	72,722.74

Sheet
52.4

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	591,580.29
Received from 2021 Budget Appropriation	XXXXXXXXXX	10,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	601,580.29	XXXXXXXXXX
	601,580.29	601,580.29

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

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

Sheet 43

*Show as red figure

SCHEDULE OF SWIM UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated		-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Pool Member Fees	272,725.00	395,222.20	122,497.20
Miscellaneous	41,000.00	35,243.17	(5,756.83)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
Subtotal	313,725.00	430,465.37	116,740.37
Deficit (General Budget) **	149,000.00	32,259.63	(116,740.37)
	462,725.00	462,725.00	-

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	462,725.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	462,725.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	462,725.00
Deduct Expenditures:	
Paid or Charged	435,945.24
Reserved	26,779.76
Surplus (General Budget)**	
Total Expenditures	462,725.00
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

SWIM UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	430,465.37	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		430,465.37
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	435,945.24	
Reserved	26,779.76	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	462,725.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		462,725.00
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		32,259.63
Anticipated Revenue - Deficit (General Budget)**	32,259.63	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	11,029.11	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '	104,000.00	
* Excess (Revenue Realized)		-

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

RESULTS OF 2021 OPERATIONS - SWIM UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	-
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	-	-

OPERATING SURPLUS - SWIM UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	1,000.00
Excess in Results of 2021 Operations	XXXXXXXXXX	-
Amount Appropriated in the 2021 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	1,000.00	XXXXXXXXXX
	1,000.00	1,000.00

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

Cash		10,900.36
Investments		
Interfund Accounts Receivable		21,230.62
Subtotal		32,130.98
Deduct Cash Liabilities Marked with "C" on Trial Balance		31,130.98
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,000.00
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		1,000.00

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

SCHEDULE OF SWIM UTILITY ACCOUNTS RECEIVABLE

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

SCHEDULE OF SWIM UTILITY LIENS

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

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

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ 77,644.42	\$ 77,644.42	\$ _____	\$ _____
Total Operating	\$ 77,644.42	\$ 77,644.42	\$ -	\$ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

Sheet 48a

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

Chief Financial Officer

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
SWIM UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	XXXXXXXXXX	487,180.00	
Issued	XXXXXXXXXX		
Paid	43,805.00	XXXXXXXXXX	
Outstanding - December 31, 2021	443,375.00	XXXXXXXXXX	
	487,180.00	487,180.00	
2022 Bond Maturities - Capital Bonds			\$ 31,375.00
2022 Interest on Bonds		\$ 13,332.20	

INTEREST ON BONDS - SWIM UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	13,332.20
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	3,151.22
Subtotal	\$	10,180.98
Add: Interest to be Accrued as of 12/31/2022	\$	3,150.91
Required Appropriation 2022	\$	13,331.89

LIST OF BONDS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

SWIM UTILITY LOAN

Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - SWIM UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities		\$
2022 Interest on Loans		\$

SWIM UTILITY LOAN

Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	

2022 Loan Maturities		\$
2022 Interest on Loans		\$

INTEREST ON LOANS - SWIM UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. Ord 2163 Pool Improvements	400,000.00	4/16/2020	400,000.00	4/15/2022	1.00%		4,000.00	4/15/2022
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	400,000.00		400,000.00			-	4,000.00	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.							-	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	400,000.00		400,000.00			-	4,000.00	

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - SWIM UTILITY BUDGET	
2022 Interest on Notes	\$ 4,000.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$
Subtotal	\$ 4,000.00
Add: Interest to be Accrued as of 12/31/2022	\$
Required Appropriation 2022	\$ 4,000.00

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Ord 1928- Pool Improvements	605.00				605.00			
Ord 2079- Pool Improvements	140.00							140.00
Ord 2163- Pool Improvements		9,387.92					140.00	9,247.92
Ord 2220- Pool Improvements			75,000.00					75,000.00
Total	70000-745.00	9,387.92	75,000.00	-	605.00	-	140.00	84,387.92

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	745.00	9,387.92	75,000.00	-	605.00	-	140.00	84,387.92
PAGE TOTALS	745.00	9,387.92	75,000.00	-	605.00	-	140.00	84,387.92

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	745.00	9,387.92	75,000.00	-	605.00	-	140.00	84,387.92
PAGE TOTALS	745.00	9,387.92	75,000.00	-	605.00	-	140.00	84,387.92

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	745.00	9,387.92	75,000.00	-	605.00	-	140.00	84,387.92
PAGE TOTALS	745.00	9,387.92	75,000.00	-	605.00	-	140.00	84,387.92

Sheet
52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	745.00	9,387.92	75,000.00	-	605.00	-	140.00	84,387.92
TOTALS	745.00	9,387.92	75,000.00	-	605.00	-	140.00	84,387.92

Sheet 52
Totals

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

SWIM UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	3,000.00
Received from 2022 Budget Appropriation	XXXXXXXXXX	9,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	5,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	7,000.00	XXXXXXXXXX
	12,000.00	12,000.00

SWIM UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SWIM UTILITY CAPITAL FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
Ord 2220 Pool Improvements	75,000.00	70,000.00	5,000.00	5,000.00
	75,000.00	70,000.00	5,000.00	5,000.00

SWIM UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2022

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