

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

POPULATION LAST CENSUS 2,278  
NET VALUATION TAXABLE 2021 218,135,500  
MUNICODE 0819

**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 WENONAH, County of GLoucester

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 scharler@comcast.net  
Title Chief Financial Officer

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I, Robert E. Scharle, am the Chief Financial Officer, License # N 0497 of the BOROUGH of GLoucester

, County of GLoucester 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 scharler@comcast.net  
Title Chief Financial Officer  
Address 1 Southwest Avenue  
Phone Number 856-468-5228  
Fax Number 856-468-0390

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 **WENONAH** 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:

\_\_\_\_\_  
NO ENTRY  
(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

Certified by me  
this \_\_\_\_ day \_\_\_\_\_, 2022

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Fax Number)

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2022.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (j) 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 WENONAH  
**Chief Financial Officer:** \_\_\_\_\_ Robert E. Scharle  
**Signature:** \_\_\_\_\_ scharler@comcast.net  
**Certificate #:** \_\_\_\_\_ N 0497  
**Date:** \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

**Municipality:** \_\_\_\_\_ BOROUGH OF WENONAH  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

21-6001345  
 Fed I.D. #  
 \_\_\_\_\_  
 BOROUGH OF WENONAH  
 Municipality  
 \_\_\_\_\_  
 GLOUCESTER  
 County  
 \_\_\_\_\_

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

Fiscal Year Ending: December 31, 2021

Federal programs Expended (administered by the state)	(1)	(2)	(3)
	State Programs Expended	Other Federal Programs Expended	
TOTAL	\$ 486,103.29	\$	100,742.00

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.

\_\_\_\_\_  
 scharler@comcast.net  
 Signature of Chief Financial Officer

\_\_\_\_\_  
 1/24/2022  
 Date

**IMPORTANT !  
READ INSTRUCTIONS**

**INSTRUCTIONS**

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

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

**CERTIFICATION**

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

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021**

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

cblack@co.gloucester.nj.us  
SIGNATURE OF TAX ASSESSOR

BOROUGH OF WENONAH  
MUNICIPALITY

GLOUCESTER  
COUNTY









**POST CLOSING  
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

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

Title of Account	Debit	Credit
N/A		
<b>TOTALS</b>	-	-

**(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  
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	16,000.00	
DUE FROM/TO CURRENT FUND	15,940.32	
ENCUMBRANCES PAYABLE		1,010.97
APPROPRIATED RESERVES		22,747.51
UNAPPROPRIATED RESERVES		8,181.84
TOTALS	31,940.32	31,940.32

(Do not crowd - add additional sheets)

**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	3,251.90	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		3,251.90
<b>FUND TOTALS</b>	<b>3,251.90</b>	<b>3,251.90</b>
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
LOSAP TRUST FUND		
CASH		
Investments		
Reserve for LOSAP	349,497.48	
		349,497.48
<b>FUND TOTALS</b>	<b>349,497.48</b>	<b>349,497.48</b>

(Do not crowd - add additional sheets)  
 Sheet 6

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	85,088.40	
Due to Current Fund		135.62
Payroll Deductions Payable		13,944.81
Due to State - Marriage Licenses		100.00
Developers Escrow		27,807.79
Unemployment Compensation Trust		21,995.77
POAA		110.00
COAH Trust Fund		20,949.61
TTL Redemption		44.80
OTHER TRUST FUNDS PAGE TOTAL	85,088.40	85,088.40

(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	85,088.40	85,088.40
OTHER TRUST FUNDS (continued)		
TOTALS	85,088.40	85,088.40

(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	85,088.40	85,088.40
OTHER TRUST FUNDS (continued)		
<b>TOTALS</b>	<b>85,088.40</b>	<b>85,088.40</b>

(Do not crowd - add additional sheets)



**SCHEDULE OF TRUST FUND RESERVES (CONT'D)**

Purpose	Amount Dec. 31, 2020 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2021
PREVIOUS PAGE TOTAL	436,052.89	601,838.33	603,440.96	434,450.26
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PAGE TOTAL	\$ 436,052.89 \$	\$ 601,838.33 \$	\$ 603,440.96 \$	\$ 434,450.26



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

Audit	Balance Dec. 31, 2020	Assessments and Liens	Current Budget	RECEIPTS			Disbursements	Balance Dec. 31, 2021
Title of Liability to which Cash and Investments are Pledged	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Assessment Serial Bond Issues:								
None								
-								
-								
-								
-								
-								
-								
-								
Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx

\*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	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	
CASH	866,085.21	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	146,918.09	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	2,170,000.00	
UNFUNDED		
DUE TO -		
<b>PAGE TOTALS</b>	<b>3,183,003.30</b>	-

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	100.00	2,704,063.47	11,533.91	2,692,629.56
Grant Fund				
Trust - Animal Control		3,251.90	-	3,251.90
Trust - Assessment				
Trust - Municipal Open Space				
Trust - LOSAP				
Trust - CDBG				
Trust - Other		86,045.59	957.19	85,088.40
Trust - Arts and Culture				
General Capital		866,085.21	-	866,085.21
<u>UTILITIES:</u>				
Water/Sewer Operating		537,279.91	6,157.50	531,122.41
Water/Sewer Capital		3,383,799.65	-	3,383,799.65
<b>Total</b>	100.00	7,580,525.73	18,648.60	7,561,977.13

\* 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: \_\_\_\_\_ scharler@comcast.net

Title: \_\_\_\_\_ Chief Financial Officer



# CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	7,580,525.73
TOTAL PAGE	7,580,525.73

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Clean Communities Grant		6,065.77	6,065.77			-
Municipal Alliance for Drug and Alcohol Abuse	11,000.00	3,000.00	500.00			13,500.00
State Recycling Program		3,278.22	3,278.22			-
Federal American Rescue Plan		7,119.42	7,119.42			-
JIF - Safety Program		1,500.00	1,500.00			-
JIF - Cyber Risk Management Program		1,500.00	1,500.00			-
JIF - Wellness Program		750.00	750.00			-
JIF - Safety Incentive Program		2,750.00	2,750.00			-
Sustainable Jersey Small Grants program	2,500.00					2,500.00
PAGE TOTALS	13,500.00	25,963.41	23,463.41	-	-	16,000.00





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

Balance Dec. 31, 2021	Cancelled	Other	Received	2021 Budget Revenue Realized	Balance Jan. 1, 2021	Grant
16,000.00	-	-	23,463.41	25,963.41	13,500.00	
16,000.00	-	-	23,463.41	25,963.41	13,500.00	PREVIOUS PAGE TOTALS
16,000.00	-	-	23,463.41	25,963.41	13,500.00	TOTALS

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

Grant	Balance Jan. 1, 2021	Transferred from 2021		Other	Cancelled	Balance Dec. 31, 2021
		Budget Appropriations	Appropriation By 40A:4-87			
Clean Communities Grant		6,065.77	6,065.77			-
Municipal Alliance for Drug and Alcohol Abuse	16,251.95	3,750.00	2,816.93			17,185.02
State Recycling Program		3,278.22	-			3,278.22
JIF - Safety Program		1,500.00	1,500.00			-
JIF - Cyber Risk Management Program		1,500.00	1,500.00			-
JIF - Wellness Program		750.00	750.00			-
JIF - Safety Incentive Program		2,750.00	2,750.00			-
Drunk Driving Enforcement Program	454.40		-			454.40
Body Armor Fund	1,804.63		-			1,804.63
Sustainable Jersey Small Grants program	5,000.00		4,974.76			25.24
PAGE TOTALS	23,510.98	13,528.22	6,065.77	20,357.46	-	22,747.51

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations	Budget		6,065.77	20,357.46	Other	Cancelled	Balance Dec. 31, 2021
			By 40A:4-87 Appropriation						
PREVIOUS PAGE TOTALS									
	23,510.98	13,528.22	6,065.77		20,357.46		-		22,747.51
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PAGE TOTALS									
	23,510.98	13,528.22	6,065.77		20,357.46		-		22,747.51

**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 Appropriations	Appropriation By 40A:4-87				
PAGE TOTALS	23,510.98	13,528.22	6,065.77	20,357.46	-	-	22,747.51
PREVIOUS PAGE TOTALS	23,510.98	13,528.22	6,065.77	20,357.46	-	-	22,747.51



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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations	Appropriation By 40A:4-87	Received	Other	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Body Armor Fund	1,062.42					1,062.42
State Recycling Program	-					-
JIF - Safety Incentive Program	-					-
Federal American Rescue Plan				7,119.42		7,119.42
TOTALS	1,062.42	-	-	7,119.42	-	8,181.84

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #		0.52
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	3,060,523.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	3,060,523.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #		0.52
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	
	3,060,523.52	3,060,523.52

\* 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	1,321,291.28
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	238,358.08
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	3,103,402.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	3,111,347.50	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,313,345.78	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	238,358.08	XXXXXXXXXX
# Must include unpaid requisitions.		
	4,663,051.36	4,663,051.36



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	2,184.35
2021 Levy:		
General County	XXXXXXXXXX	XXXXXXXXXX
County Library	XXXXXXXXXX	1,441,864.00
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	88,141.00
Due County for Added and Omitted Taxes	XXXXXXXXXX	1,201.35
Paid	1,532,189.35	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	1,201.35	XXXXXXXXXX
	1,533,390.70	1,533,390.70

## 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	414,000.00	414,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	382,159.20	407,357.22	25,198.02
Added by N.J.S.A. 40A:4-87 (List on 17a)	6,065.77	6,065.77	-
			-
			-
Total Miscellaneous Revenue Anticipated	388,224.97	413,422.99	25,198.02
Receipts from Delinquent Taxes	88,200.00	109,620.22	21,420.22
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	1,454,988.13	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	74,361.89	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	1,529,350.02	1,739,777.09	210,427.07
	2,419,774.99	2,676,820.30	257,045.31

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	9,156,977.94
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	3,060,523.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	3,103,402.00	xxxxxxxxxx
County Taxes	1,530,005.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	1,201.35	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	277,930.50
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	1,739,777.09	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
Total	9,434,908.44	9,434,908.44

\*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

# STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities Grant	6,065.77	6,065.77	-
<b>PAGE TOTALS</b>	6,065.77	6,065.77	-

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: \_\_\_\_\_ scharler@comcast.net  
Sheet 17a

# STATEMENT OF GENERAL BUDGET REVENUES 2021 (Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	6,065.77	6,065.77	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
<b>TOTALS</b>	<b>6,065.77</b>	<b>6,065.77</b>	<b>-</b>

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: \_\_\_\_\_ scharler@comcast.net

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted	2,413,709.22
2021 Budget - Added by N.J.S.A. 40A:4-87	6,065.77
Appropriated for 2021 (Budget Statement Item 9)	2,419,774.99
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)	-
Total General Appropriations (Budget Statement Item 9)	2,419,774.99
Add: Overexpenditures (see footnote)	-
Total Appropriations and Overexpenditures	2,419,774.99
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	1,952,850.59
Paid or Charged - Reserve for Uncollected Taxes	277,930.50
Reserved	188,500.50
Total Expenditures	
Unexpended Balances Canceled (see footnote)	2,419,281.59
	493.40

**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
<u>Excess of Anticipated Revenues:</u>	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	25,198.02
Delinquent Tax Collections	XXXXXXXXXX	21,420.22
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	210,427.07
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	493.40
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	45,005.15
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	101,639.11
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	238,358.08	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	238,358.08
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	119.38	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	404,063.59	XXXXXXXXXX
	642,541.05	642,541.05



**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	969,116.08
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	404,063.59
4. Amount Appropriated in the 2021 Budget - Cash	414,000.00	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	959,179.67	xxxxxxxxxx
	1,373,179.67	1,373,179.67

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

Cash	2,692,629.56
Investments	-
	-
<b>Sub Total</b>	<b>2,692,629.56</b>
Deduct Cash Liabilities Marked with "C" on Trial Balance	2,333,449.89
Cash Surplus	359,179.67
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-
Deferred Charges #	600,000.00
Cash Deficit #	
<b>Total Other Assets</b>	<b>600,000.00</b>
	<b>959,179.67</b>

\* 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. 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) # or (Abstract of Ratables)	\$ 9,224,950.73
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.	\$ 7,237.21
5a. Subtotal 2021 Levy	\$ 9,232,187.94
5b. Reductions Due to Tax Appeals**	\$ -
5c. Total 2021 Tax Levy	\$ 9,232,187.94
6. Transferred to Tax Title Liens	\$ -
7. Transferred to Foreclosed Property	\$ -
8. Remitted, Abated or Canceled	\$ 6.79
9. Discount Allowed	\$ -
10. Collected in Cash: In 2020	\$ 66,799.81
In 2021*	\$ 9,071,928.13
Homestead Benefit Credit	\$ -
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 18,250.00
Total To Line 14	\$ 9,156,977.94
11. Total Credits	\$ 9,156,984.73
12. Amount Outstanding December 31, 2021	\$ 75,203.21
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is <u>99.18%</u>	

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

14. <u>Calculation of Current Taxes Realized in Cash:</u>	
Total of Line 10	\$ 9,156,977.94
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ -
To Current Taxes Realized in Cash (Sheet 17)	\$ 9,156,977.94

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)	\$	<u>9,156,977.94</u>
LESS: Proceeds from Accelerated Tax Sale		<u>-</u>
<b>Net Cash Collected</b>	\$	<u>9,156,977.94</u>
Line 5c (sheet 22) Total 2021 Tax Levy	\$	<u>9,232,187.94</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>99.19%</u>

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$	<u>9,156,977.94</u>
LESS: Proceeds from Tax Levy Sale (excluding premium)		<u>-</u>
<b>Net Cash Collected</b>	\$	<u>9,156,977.94</u>
Line 5c (sheet 22) Total 2021 Tax Levy	\$	<u>9,232,187.94</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>99.19%</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	786.25
2. Senior Citizens Deductions Per Tax Billings	2,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	16,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	18,000.00
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	536.25	XXXXXXXXXX
	19,036.25	19,036.25

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

Line 2	2,500.00
Line 3	16,000.00
Line 4	-
Sub - Total	18,500.00
Less: Line 7	250.00
To Item 10, Sheet 22	18,250.00

**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 Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)	-	XXXXXXXXXX
	-	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	-	-

\_\_\_\_\_  
kjaworski@woolwichtwp.org  
Signature of Tax Collector

\_\_\_\_\_  
T-8170  
License #

\_\_\_\_\_  
1/24/2022  
Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance - January 1, 2021	109,620.22	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX
A. Taxes	XXXXXXXXXX	-
B. Tax Title Liens	XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:		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:		
A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX	(1) -
B. Tax Title Liens - Transfers from Taxes	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	109,620.22
8. Totals	109,620.22	109,620.22
9. Balance Brought Down	109,620.22	XXXXXXXXXX
10. Collected:		109,620.22
A. Taxes	109,620.22	XXXXXXXXXX
B. Tax Title Liens	-	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		XXXXXXXXXX
12. 2021 Taxes Transferred to Liens	-	XXXXXXXXXX
13. 2021 Taxes	75,203.21	XXXXXXXXXX
14. Balance - December 31, 2021		75,203.21
A. Taxes	XXXXXXXXXX	75,203.21
B. Tax Title Liens	-	XXXXXXXXXX
15. Totals	184,823.43	184,823.43

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **100.00%**

17. Item No. 14 multiplied by percentage shown above is **75,203.21** 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	162,500.00	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	162,500.00
	162,500.00	162,500.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

Analysis of Sale of Property: \$ \_\_\_\_\_

\*Total Cash Collected in 2021 \_\_\_\_\_

Realized in 2021 Budget \_\_\_\_\_

To Results of Operation (Sheet 19) \_\_\_\_\_

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

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

\*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. _____	None	\$ _____
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</u> <u>in Budget of</u> <u>Year 2021</u>
1. None			\$ _____	
2. _____			\$ _____	
3. _____			\$ _____	
4. _____			\$ _____	







**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	2,310,000.00	
Issued	xxxxxxxxxx		
Paid	140,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	2,170,000.00	xxxxxxxxxx	
	2,310,000.00	2,310,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 145,000.00
2022 Interest on Bonds*			\$ 64,775.00
<b>ASSESSMENT SERIAL BONDS</b>			
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)			\$ 64,775.00

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
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			\$ -
<b>LOAN</b>			
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
None				
Total	-	-		

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxx	-	
Issued	xxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Loan Maturities			\$ -
2022 Interest on Loans			\$ -
Total 2022 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2021	xxxxxxx	-	
Issued	xxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Loan Maturities			\$ -
2022 Interest on Loans			\$ -
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
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			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX	-	
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021			
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
None				
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		\$	0
2022 Interest on Bonds		\$	-
<b>TYPE I SCHOOL SERIAL BONDS</b>			
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
None				
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. _____	\$	-	\$	-











**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1. None			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>			
		-	-

(Do not crowd - add additional sheets)









# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	15,266.24
Received from 2021 Budget Appropriation*	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
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	15,266.24	XXXXXXXXXX
	15,266.24	15,266.24

\*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	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		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
None				
Total	-	-	-	-

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	xxxxxxxxxx	1,526.98
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue	1,526.98	xxxxxxxxxx
Balance - December 31, 2021	-	xxxxxxxxxx
	1,526.98	1,526.98

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 \$ 9,232,187.94
  - 2. Amount of Item 1 Collected in 2021 (\*) \$ 9,156,977.94
  - 3. Seventy (70) percent of Item 1 \$ 6,462,531.56

(\*) 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 \$ -
  - 2. 4% of 2020 Tax Levy for all purposes: Levy -- \$ - = \$ -
  - 3. Cash Deficit 2021 \$ -
  - 4. 4% of 2021 Tax Levy for all purposes: Levy -- \$ - = \$ -

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<u>-</u>	\$	<u>-</u>
2. County Taxes	\$	<u>1,201.35</u>	\$	<u>1,201.35</u>
3. Amounts due Special Districts	\$	<u>-</u>	\$	<u>-</u>
4. Amount due School Districts for School Tax	\$	<u>1,313,346.30</u>	\$	<u>1,313,346.30</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.

**POST CLOSING**  
**TRIAL BALANCE - WATER/SEWER UTILITY UTILITY FUNI**  
**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	531,122.41	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	25,321.58	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		96,007.43
Encumbrances Payable		6,441.73
Accrued Interest on Bonds and Notes		29,070.31
Due to -		
Prepaid Rents		1,198.59
Subtotal - Cash Liabilities		132,718.06 "C"
Reserve for Consumer Accounts and Lien Receivable		25,321.58
Fund Balance		398,404.35
<b>Total</b>	<b>556,443.99</b>	<b>556,443.99</b>

(Do not crowd - add additional sheets)











# SCHEDULE OF WATER/SEWER UTILITY UTILITY BUDGET - 20

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	200,000.00	200,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	799,300.00	875,081.30	75,781.30
Federal - American Rescue Plan	100,742.00	100,742.00	-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance	4,219.04	4,219.04	-
Added by N.J.S.A. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
			-
Subtotal	1,104,261.04	1,180,042.34	75,781.30
Deficit (General Budget) **	1,104,261.04	1,180,042.34	75,781.30

\*\* 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	1,104,261.04
Added by N.J.S.A. 40A:4-87	-
Emergency	-
Total Appropriations	1,104,261.04
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	1,104,261.04
Deduct Expenditures:	
Paid or Charged	1,002,844.32
Reserved	96,007.43
Surplus (General Budget)**	-
Total Expenditures	1,098,851.75
Unexpended Balance Canceled (See Footnote)	5,409.29

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

# STATEMENT OF 2021 OPERATION

## WATER/SEWER UTILITY UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Water/Sewer Utility Utility Budget contains 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:	xxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	1,180,042.34	
Miscellaneous Revenue Not Anticipated	118,161.32	
2020 Appropriation Reserves Canceled in 2021	89,698.22	
Total Revenue Realized		1,387,901.88
Expenditures:	xxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxx	
Paid or Charged	1,002,844.32	
Reserved	96,007.43	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,098,851.75	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,098,851.75
Excess		289,050.13
Budget Appropriation - Surplus (General Budget)**		
Balance of Results of 2021 Operation Remainder = ("Excess in Operations" - Sheet 46)	289,050.13	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = ("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 Water/Sewer Utility Utility for 2020

2020 Appropriation Reserves Canceled in 2021	89,698.22	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		89,698.22

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

**RESULTS OF 2021 OPERATIONS - WATER/SEWER UTILITY UTILIT**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	75,781.30
Unexpended Balances of Appropriations	XXXXXXXXXX	5,409.29
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	118,161.32
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	89,698.22
Deficit in Anticipated Revenues	-	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	289,050.13	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	289,050.13	289,050.13

**OPERATING SURPLUS - WATER/SEWER UTILITY UTILITY**

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	309,354.22
Excess in Results of 2021 Operations	XXXXXXXXXX	289,050.13
Amount Appropriated in the 2021 Budget - Cash	200,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	398,404.35	XXXXXXXXXX
	598,404.35	598,404.35

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

Cash	531,122.41
Investments	-
Interfund Accounts Receivable	-
Subtotal	531,122.41
Deduct Cash Liabilities Marked with "C" on Trial Balance	132,718.06
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	398,404.35
Other Assets Pledged to Surplus:*	
Deferred Charges #	-
Operating Deficit #	-
Total Other Assets	-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>	<b>398,404.35</b>

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

**SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2020	\$ <u>17,487.41</u>
Increased by:	
Rents Levied	\$ <u>882,915.47</u>
Decreased by:	
Collections	\$ <u>875,067.22</u>
Overpayments applied	\$ <u>14.08</u>
Transfer to Liens	\$ <u>-</u>
Other	\$ <u>-</u>
Balance December 31, 2021	\$ <u>875,081.30</u>
Balance December 31, 2021	\$ <u><u>25,321.58</u></u>

**SCHEDULE OF WATER/SEWER UTILITY LIENS**

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

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER/SEWER UTILITY 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	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____	\$ _____	\$ _____	\$ _____

\*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**

1. _____	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
2. _____	None	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

1. None	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of 2021
2. _____	_____	_____	_____	\$ _____	_____
3. _____	_____	_____	_____	\$ _____	_____
4. _____	_____	_____	_____	\$ _____	_____

**UTILITY SPECIAL EMERGENCY**

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	By 2021 Budget	CANCELED IN 2021 By Resolution	Balance Dec. 31, 2021	
	None						-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
<b>Totals</b>								-

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

scharler@comcast.net  
Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
WATER/SEWER UTILITY 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 \$ -

**WATER/SEWER UTILITY UTILITY CAPITAL BONDS**

Outstanding - January 1, 2021	xxxxxxxxxx	5,395,000.00
Issued	xxxxxxxxxx	
Paid	175,000.00	xxxxxxxxxx
Outstanding - December 31, 2021	5,220,000.00	xxxxxxxxxx
	5,395,000.00	5,395,000.00

2022 Bond Maturities - Capital Bonds \$ 210,000.00

2022 Interest on Bonds \$ 139,537.50

**INTEREST ON BONDS - WATER/SEWER UTILITY UTILITY BUDGET**

2022 Interest on Bonds (*Items)	\$ 139,537.50
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 29,070.31
Subtotal	\$ 110,467.19
Add: Interest to be Accrued as of 12/31/2022	\$ 27,320.31
Required Appropriation 2022	\$ 137,787.50

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
	-	-		



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
WATER/SEWER UTILITY 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		\$	

**WATER/SEWER UTILITY 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 - WATER/SEWER UTILITY 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
None				
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
WATER/SEWER UTILITY 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		\$	-

<b>WATER/SEWER UTILITY UTILITY LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxxxx	-	
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
2022 Loan Maturities	-	-	-
2022 Interest on Loans		\$	-

<b>INTEREST ON LOANS - WATER/SEWER UTILITY UTILITY BUDGET</b>			
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	\$		-

<b>LIST OF LOANS ISSUED DURING 2021</b>				
Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
	-	-		

**DEBT SERVICE FOR WATER/SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

Interest Computed to (Insert Date)	2022		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2021	Original Date of Issue*	Original Amount Issued	Title or Purpose of Issue
	For Interest	For Principal						
								1. None
								2.
								3.
								4.
								5.
								6.
								7.
								8.
								9.
								TOTAL

Important: If there is more than one utility in the municipality, identify each note.  
 Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate

of 20% of the original amount issued annually.

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

All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted. \*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

**DEBT SERVICE FOR WATER/SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

1. None	2.	3.	4.	5.	6.	7.	8.	9.	TOTAL	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		

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)

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

**DEBT SERVICE SCHEDULE FOR WATER/SEWER UTILITY ASSESSMENT NOTES**

Interest Computed to (Insert Date)	For Interest 2022 **	For Principal	Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2021	Original Date of Issue*	Original Amount Issued	Title or Purpose of Issue
	-	-			-		-	None

Important: If there is more than one utility in the municipality, identify each note.  
MEMO: See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2019 or prior must be appropriated in full in the 2023 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER/SEWER UTILITY**

2022 Budget Requirements	For Principal	Amount Lease Obligation Outstanding Dec. 31, 2021	Purpose
For Interest/Fees			None
			Total

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER UTILITY (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
2018/2019 Water/Sewer Improvements	5,989.90					5,989.90	
Painting of Water Tank	48,230.32			21,283.21		26,947.11	
Chlorinator Replacement	1,228.75			1,228.75		-	
Various Sewer System Improvements	289,502.49	950,300.00		175,829.27	(76,700.00)	36,973.22	950,300.00
Purchase of a Backhoe				76,631.85	76,700.00	68.15	
S. Marion Ave - Water Main Replacement	156,140.00			136,606.00		19,534.00	
W. Cherry St. - Storm Sewer Replacement	148,000.00			135,812.16		12,187.84	
Lenape Trail - Storm Sewer Replacement	113,000.00			1,100.00		111,900.00	
Well #1 Repairs	75,000.00			-		75,000.00	
Various Water Main Replacements	1,138,752.50			153,429.81		985,322.69	
Rehabilitation of Water Tank	2,390,900.99			1,186,910.18		1,203,990.81	
<b>PAGE TOTALS</b>	<b>4,366,744.95</b>	<b>950,300.00</b>	<b>-</b>	<b>1,888,831.23</b>	<b>-</b>	<b>2,477,913.72</b>	<b>950,300.00</b>

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER UTILITY (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	Funded	
		Funded	Unfunded						Funded	Unfunded
PREVIOUS PAGE TOTALS		4,366,744.95	950,300.00	-	-	-	1,888,831.23	-	2,477,913.72	950,300.00
PAGE TOTALS		4,366,744.95	950,300.00	-	-	-	1,888,831.23	-	2,477,913.72	950,300.00

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









# WATER/SEWER UTILITY UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	17,504.25
Received from 2021 Budget Appropriation	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	17,504.25	XXXXXXXXXX
	17,504.25	17,504.25

# WATER/SEWER UTILITY 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.

