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

 POPULATION LAST CENSUS
 2,580

 NET VALUATION TAXABLE 2021
 180,668,222

 MUNICODE
 1711

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.

TC	WNSHIP		of	QUINTON	, County of	SALEM
			DO NO	T USE THESE SPACES		
		Date		Examined By:		
	1			Pre	eliminary Check	
	2				Examined	
	computed b			4, 49 to 51 and 63 to 65a are d upon demand by a register	or	
				Signatur	e mwelding@	oowman.cpa
				Titl	e Reg. Municip	al Accountnat
This MUST be s	igned by Chi	ef Financial	Officer, Comptro	oller, Auditor or Registered Muni	icipal Accountant.)	
hereby certify the which I have not exact copy of the	nat I am resp t prepared) original on f	onsible for fil <del>[eliminate c</del> ile with the c	ling this verified ene] and inf lerk of the gove	Annual Financial Statement, formation required also included rning body, that all calculations, emergency appropriations and a	(which I have pre herein and that this extensions and add	Statement is an itions
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hereby certify the which I have not exact copy of the are correct, that is are in proof; I further, I do he officer, License for the compart of the compart	nat I am resp t prepared) e original on f no transfers I ther certify th ned in the Lo ereby certify # N- 2UINTON xed hereto a 021, complete required info	onsible for fill feliminate of ille with the contact been mate this stater ocal Unit.  that I,  0788  Ind made a pely in compliant of made a pely in compliant of cash	ling this verified the lerk of the governade to or from ement is correct in , of the, County of art hereof are trance with N.J.S. uded herein, new balances as of	Annual Financial Statement, ormation required also included rning body, that all calculations, emergency appropriations and a sofar as I can determine from a Diane Elwell	(which I have pre herein and that this extensions and add II statements contain III the books and recommendation of the Local point of the Local p	Statement is an itions ned herein ords  In the Chief Financia of and that the Unit as at urance as
hereby certify the which I have not exact copy of the are correct, that is the in proof; I further, I do he officer, License for tatements anne obecember 31, 20 to the veracity of Services, including	nat I am resp it prepared) periginal on f no transfers I ther certify the ned in the Lo ereby certify WINTON each hereto a 221, complete required info	onsible for fill [eliminate content of the content	ling this verified the lerk of the government is correct in the lerk of the government is correct in the lerk of t	Annual Financial Statement, ormation required also included rning body, that all calculations, emergency appropriations and a asofar as I can determine from a Diane Elwell  TOWNSHIF SALE ue statements of the financial co	(which I have pre herein and that this extensions and add II statements contain III the books and recommendation of the Local point of the Local p	Statement is an itions ned herein ords  In the Chief Financia of and that the Unit as at urance as
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hereby certify the which I have not exact copy of the are correct, that it are in proof; I further, I do he officer, License of the correct statements anne. December 31, 20 to the veracity of Services, including the correct statements and the correct statements anne. December 31, 20 to the veracity of Services, including the correct statements and the correct statements anne. December 31, 20 to the veracity of Services, including the correct statements and the correct statements are correct statements and the correct statements and the correct statements and the correct statements are correct statements and the correct statements and the correct statements are correct statements and the correct statements are correct statements and the correct statements are correctly statements and the correctly statements are correctly statements.	nat I am resp it prepared) c original on f no transfers I ther certify th ned in the Lo ereby certify # N- QUINTON xed hereto a 021, complete required info ng the verifice nature	onsible for fill [eliminate elie with the conave been mat this stater cal Unit. that I, 0788  Ind made a pely in compliation of cash finance@qui Certified Mur P.O. Box 6	ling this verified the lerk of the governade to or from ement is correct in the lerk of th	Annual Financial Statement, ormation required also included rning body, that all calculations, imergency appropriations and a nsofar as I can determine from a Diane Elwell  TOWNSHIF SALE ue statements of the financial code. A. 40A:5-12, as amended. I also added prior to certification by the December 31, 2021.	(which I have pre herein and that this extensions and add II statements contain III the books and recommend I	Statement is an itions ned herein ords  In the Chief Financia of and that the Unit as at urance as
I hereby certify the (which I have not exact copy of the are correct, that I are in proof; I further, I do he Officer, License & Continue to the comber 31, 20 to the veracity of	nat I am resp it prepared) e original on f no transfers I ther certify the ned in the Lo ereby certify the N- QUINTON each hereto a 221, complete required info	onsible for fill [eliminate or ille with the conave been mat this stater cal Unit. that I, 0788  Indicate the condition of the condition including the compliance of the condition including the condi	ling this verified the lerk of the governade to or from ement is correct in the lerk of th	Annual Financial Statement, ormation required also included rning body, that all calculations, emergency appropriations and a nsofar as I can determine from a Diane Elwell  TOWNSHIF SALE ue statements of the financial co	(which I have pre herein and that this extensions and add II statements contain III the books and recommendation of the Local point of the Local p	Statement itions ned herein ords n the Chief I of and Unit as at urance as

Sheet 1

### THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **QUINTON** 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:

Michael J Welding (Registered Municipal Accountant)
(Registered Municipal Accountant)
D 00 11D
Bowman & Company LLP (Firm Name)
6 N. Broad Street
(Address)
Certified by me Woodbury, New Jersey 08096
(Address)
this <u>2nd</u> day <u>March</u> , 2022 (856) 782-2892
(Phone Number)
(856) 782-2892 (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

### The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%; 1. 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; There were no "procedural deficiencies" noted by the registered municipal 5. 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. The municipality did not adopt a Special Emergency ordinance for COVID-related 11. expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)). The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5. Municipality: TOWNSHIP OF QUINTON **Chief Financial Officer:** Diane Elwell Signature: finance@quintonnj.com Certificate #: N-0788 Date: 3/2/2022 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: TOWNSHIP OF QUINTON **Chief Financial Officer:**

Signature: Certificate #:

Date:

	22-2292103			
	Fed I.D.#			
	TOWNSHIP OF QUINTON  Municipality			
	Municipality			
	SALEM			
	County			
	· · · · · · · · · · · · · · · · · · ·	deral and State Fina Expenditures of Awa		
		Fiscal Year Ending: _	December 31, 2021	
	(1) Federal programs	(2)	(3)	
	Expended (administered by	State Programs	Other Federal Programs	
TOTAL	the state)	Expended 247,407.50	Expended \$	
			oy Title 2 U.S. Code of Fede ements) and OMB 15-08.	eral Regulations
		Single Audit	sments, and SMB 10 00.	
		Program Specific	Audit	
			ent Audit Performed in Acco t Auditing Standards (Yellow	
Note:	All local governments, who are recipreport the total amount of federal an required to comply with Title 2 U.S. Guidance) and OMB 15-08. The sing beginning with Fiscal Year ending at Federal Regulations (CFR) (Uniform	d state funds expended of Code of Federal Regulati gle audit threshold has b fter 1/1/15. Expenditures	during its fiscal year and the lons (CFR) OMB 15-08. (Ui een been increased to \$750	type of audit niform 0,000
(1)	Report expenditures from federal para Federal pass-through funds can be i (CFDA) number reported in the State	identified by the Catalog	of Federal Domestic Assista	
(2)	Report expenditures from state prog- pass-through entities. Exclude stat are no compliance requirements.		•	•
(3)	Report expenditures from federal prefrom entities other than state govern	,	from the federal governmer	nt or indirectly
	finance@quintonnj.com		3/2/2022	
	Signature of Chief Financial Officer	=	Date	

### **IMPORTANT!**

### **READ INSTRUCTIONS**

### **INSTRUCTIONS**

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

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

### **CERTIFICATION**

utility owned an	d operated by the	TOWNSHIP	_of	QUINTON
County of	SALEM	during the year 2021 and	thats	sheets 40 to 68 are unnecessary.
I have the	vroforo romovod from	this statement the sheets pert	ainin	a only to utilities
T Have the	relote tellloved from	uns statement the sheets pert	annış	g offity to dulides.
		Name		
		Title		
(This mus	st be sianed by the Ch	ief Financial Officer, Comptro	ller. A	uditor or Registered
Municipal Acco	• •	,	,	
mamorpal / tooo	amami,			
MUN	ICIPAL CERTIFIC	CATION OF TAXABLE P	ROP	ERTY AS OF OCTOBER 1, 2021
Cer	tification is hereby ma	nde that the Net Valuation Tax	able o	of property liable to taxation for
the tax ye	ar 2022 and filed with	the County Board of Taxation	n on J	anuary 10, 2022 in accordance
with the re	equirement of N.J.S.A	. 54:4-35, was in the amount	of \$	184,745,992.00
				assessor@quintonnj.com
				SIGNATURE OF TAX ASSESSOR
				TOWNSHIP OF QUINTON
				MUNICIPALITY
				SALEM

COUNTY

### POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2021

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

Title of Account		Debit	Credit
CASH		1,072,922.50	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SEN	IOR CITIZENS	-	11,008.02
and include a wide Full Becomes			
eceivables with Full Reserves:  TAXES RECEIVABLE:			
	450.40		
PRIOR	152.13		
CURRENT	183,391.82	100 540 05	
SUBTOTAL		183,543.95	
TAX TITLE LIENS RECEIVABLE		569,162.74	
PROPERTY ACQUIRED FOR TAXES		1,052,100.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
DUE FROM ANIMAL CONTROL TRUST FUND		14.09	
DUE FROM TRUST OTHER FUND		926.88	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		105,000.00	
DEFICIT		-	
Page Totals:		2,983,670.16	11,008.02

### 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	2,983,670.16	11,008.02
APPROPRIATION RESERVES		165,302.36
ENCUMBRANCES PAYABLE		27,152.02
ACCOUNTS PAYABLE		2,662.39
TAX OVERPAYMENTS		6,285.88
PREPAID TAXES		138,508.03
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		44,084.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		<u>-</u>
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		
RESERVE FOR REASSESSMENT PROGRAM		90,668.22
DUE SEWER UTILITY OPERATING FUND		14,021.77
DUE FEDERAL AND STATE GRANT FUND		209,272.26
DAGE TOTAL	0.000.070.40	700.004.05
PAGE TOTAL	2,983,670.16	708,964.95

### 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		2,983,670.16	708,964.95	
_		0.000.070.40	700 004 05 "	
S	UBTOTAL	2,983,670.16	708,964.95 "	C"
SPECIAL EMERGENCY NOTES PAYBALE			105,000.00	
SFECIAL LIVENGENCT NOTES FATBALE			103,000.00	
RESERVE FOR RECEIVABLES			1,805,747.66	
DEFERRED SCHOOL TAX		-		
DEFERRED SCHOOL TAX PAYABLE				
FUND BALANCE			363,957.55	
Т	OTALS	2,983,670.16	2,983,670.16	
		II I		

### POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
TOTALS	-	-

<sup>\*</sup>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	3,329.13	
DUE FROM/TO CURRENT FUND	209,272.26	
ENCUMBRANCES PAYABLE		963.00
APPROPRIATED RESERVES UNAPPROPRIATED RESERVES		83,524.08 128,114.31
TOTALS	212,601.39	212 601 20
TOTALS	212,601.39	212,601.39
(Do not around, add add	litional abouta)	

### 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		
	10 205 27	
CASH  DUE TO CURRENT FUND	10,295.37	44.00
DUE TO CURRENT FUND		14.09
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		7,507.48
PREPAID LICENSES		2,773.80
FUND TOTALS	10,295.37	10,295.37
ASSESSMENT TRUST FUND		
CASH		
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH		
INVESTMENTS	425,803.92	
RESERVE FOR LOSAP		425,803.92
FUND TOTALS	425,803.92	425,803.92

### 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	403,502.42	
OTHER TRUCK SUNDO PAGE TOTAL	400 500 10	
OTHER TRUST FUNDS PAGE TOTAL	403,502.42	-

### 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	403,502.42	-
OTHER TRUST FUNDS (continued)		
DUE TO - CURRENT FUND		926.88
RESERVE AND SPECIAL DEPOSITS:		
Developers Escrow		41,578.85
Eastern Concrete Maintenance Escrow		41.77
Eastern Concrete Material Inspection Escrow		4,686.01
Eastern Concrete Material Performance Bond		197,823.54
Eastern Concrete Material Maintenance Escrow		5,004.27
Eastern Concrete East Pit Maintenance Bond		15,484.22
Cash Vacant/Abandoned Property		5,501.44
Home Improvement		1,027.73
Sand and Gravel Maintenance Bond		9,816.70
Sanitary Landfill Closure		38,009.12
Tax Title Lien Premiums		40,610.00
Tax Title Lien Redemptions		0.40
Payroll Deductions Payable		99.08
Unemployment Compensation		42,892.41
TOTALS	403,502.42	403,502.42

### 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	403,502.42	403,502.42
OTHER TRUST FUNDS (continued)		
TOTALS	403,502.42	403,502.42

### SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2020 Balance per Audit as at Dec. 31, 2021 <u>Purpose</u> Report Receipts <u>Disbursements</u> **Developers Escrow** 39,568.85 12,789.00 10,779.00 41,578.85 Eastern Concrete East Pit Maint, Bond 15,481.79 2.43 15,484.22 Eastern Concrete Maint, Escrow 41.77 41.77 Eastern Concrete Mat. Insp. Escrow 5,473.97 10,547.17 11,335.13 4,686.01 Eastern Concrete Mat. Perform Bond 197,792.48 31.06 197,823.54 Eastern Concrete Mat. Maint. Escrow 5,003.49 0.78 5,004.27 Cash Vacant/Abandoned Property 2,500.84 3,000.60 5,501.44 Home Improvement 1,027.55 0.18 1,027.73 Length of Service Awards Program 341,333.49 86,023.32 1,552.98 425,803.83 Net Payroll 251,123.23 251,123.23 Payroll Deductions Payable 987.68 160,446.38 161,334.98 99.08 Sand and Gravel Maintenance Bond 9,830.27 203.93 217.50 9,816.70 Sanitary Landfill Closure 37,971.13 37.99 38,009.12 40,610.00 29,500.00 20,010.00 8,900.00 Tax Title Lien Premium Tax Title Lien Redemption 14,153.52 47,045.19 61,198.31 0.40 42,191.15 701.26 42,892.41 **Unemployment Compensation** 742,857.98 \$ PAGE TOTAL 591,962.52 \$ 506,441.13 \$ 828,379.37

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

Amount Dec. 31, 2020 Balance per Audit as at Report Dec. 31, 2021 <u>Purpose</u> <u>Disbursements</u> Receipts PREVIOUS PAGE TOTAL 742,857.98 591,962.52 506,441.13 828,379.37

591,962.52 \$

506,441.13 \$

828,379.37

742,857.98 \$

**PAGE TOTAL** 

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

Title of Liability to which Cash	Audit Balance		RECEIPTS	IPTS				Balance
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2021
Assessment Serial Bond Issues:	xxxxxxxxx	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								1
								1
								-
								1
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								1
								-
								1
								-
Other Liabilities								1
Trust Surplus								1
*Less Assets "Unfinanced"	xxxxxxxxx	XXXXXXXX	xxxxxxxx	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
								-
	1	-	-	-			-	
*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	360,000.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	360,000.00
CASH	389,256.12	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	315,982.40	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED	444,000.00	
DUE TO -		
DACE TOTAL C	1,509,238.52	360,000.00
PAGE TOTALS	∥ 1,3∪9,∠30.3∠ ∥	300,000.00

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

### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,509,238.52	360,000.00
		·
BOND ANTICIPATION NOTES PAYABLE		84,000.00
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		<del>-</del>
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		_
RESERVE FOR SANITARY LANDFILL CLOSURE COSTS		89,000.00
		,
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		393,410.13
UNFUNDED		360,000.00
ENCUMBRANCES PAYABLE		13,585.30
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		209,239.54
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		3.55
2	1,509,238.52	1,509,238.52

### **CASH RECONCILIATION DECEMBER 31, 2021**

	Casl	ı	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	9,326.65	1,455,945.44	392,349.59	1,072,922.50
Grant Fund				-
Trust - Animal Control		10,295.37		10,295.37
Trust - Assessment				_
Trust - Municipal Open Space				_
Trust - LOSAP				_
Trust - CDBG				_
Trust - Other		416,084.24	12,581.82	403,502.42
Trust - Arts and Culture		·	,	-
General Capital	100,145.39	422,426.62	133,315.89	389,256.12
UTILITIES:				-
Sewer Operating	819.86	782,106.88	17,260.65	765,666.09
Sewer Capital	6,500.00	40,885.62		47,385.62
				-
				-
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				-
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				_
				_
Total	116,791.90	3,127,744.17	555,507.95	2,689,028.12

<sup>\*</sup> Include Deposits In Transit

### **REQUIRED CERTIFICATION**

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

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

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

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

Signature:	mwelding@bowman.cpa	Title:	Reg. Municipal Accountant

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

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

### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

on Bank:	
Current Fund	1,300,003.
Tax Collector	148,793.
Animal Control Trust	10,295.
Developers Escrow	41,578.
Payroll	7,423.:
Revolving Home	1,027.
Unemployment Compensation	42,860.
Sand and Gravel Maintenance Bond	9,816.
Eastern Concrete Materials Maint Escrow	5,004.
Eastern Concrete Materials Inspec Escrow	10,000.
Eastern Concrete Materials Perform Bond	197,823.
Eastern Concrete East Pit Escrow	15,484.
Eastern Concrete Materials Escrow	41.
Vacant Abandoned Property	5,501.
Tax Title Lien Premium	41,269.
Tax Title Lien Redemption	243.
Sanitary Landfill Closure	38,009.
Capital	422,426.
Sewer Collector	19,148.
Sewer Operating	762,957.
Sewer Capital	40,885.
UCC	2,249.
Clerk	4,900.
PAGE TOTAL	3,127,744.

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

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

### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	3,127,744.17
TOTAL PAGE	3,127,744.17

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

		ì				
Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Federal Grants:						1
American Rescue Plan		128,114.31	128,114.31			-
						-
State Grants:						1
Clean Communities Program		8,385.23	8,385.23			1
Municipal Alliance on Alcoholism and Drug Abuse	2,659.13	2,031.66	1,361.66			3,329.13
Recycling Tonnage		2,808.69	2,808.69			1
						1
						-
						1
						•
						1
						-
						-
						1
						-
						-
						1
						1
PAGE TOTALS	2,659.13	141,339.89	140,669.89	-	1	3,329.13

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

repende and state grants necelyable (control	AIND STAIL	GINAND	VECEIVADE	(colle d)		
Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	2,659.13	141,339.89	140,669.89	1	1	3,329.1
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PAGE TOTALS	2,659.13	141,339.89	140,669.89	1	-	3,329.1

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

	Balance Dec. 31, 2021	3,329.13	1	ı	1	1	1	ı	1	1	ı	1	ı	1	ı	1	1	1	1	ı	3,329.13
	Cancelled	1																			-
re (comen)	Other	1																			-
VECELVADI	Received	140,669.89																			140,669.89
CIVALID I	2021 Budget Revenue Realized	141,339.89																			141,339.89
UND STAIL	Balance Jan. 1, 2021	2,659.13																			2,659.13
FEDERAL AND STATE GRANTS NECELVABLE (CONT. 4)	Grant	PREVIOUS PAGE TOTALS								eef											TOTALS

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

Control of the cont	II		LEDEINAL		repende and state divaris				
Shade Grants:		Grant	Balance	I ransterred Budget Appr	from 2021 opriations	Expended	Other	Cancelled	Balance
Federal Charity:         Small Cities Grant         42.50.67         Cean         (900.00)         Cean			Jan. 1, 2021	Budget	Appropriation By 40A:4-87				Dec. 31, 2021
Small Cities Grant         42,505,67         (900,00)         (900,00)           State Grants:         State Grants:         22,866.41         8,385,23         11,249,81         1           Clean Communities Program         22,866.41         8,385,23         11,249,81         1         1           Municipal Alliance on Alcoholism and Drug Abuse         5,984,08         2,031,66         1,391,66         1         1           Clean Communities Program         1,452,07         507,92         340,42         1         1           Recycling Tomage Grant         7,126,50         2,806,69         3,902,66         50.00         1           Other Grants         4         5,662,50         1         1         1           All Safety Wellness Project         5,662,50         1         1         1         1           All Safety Grant         2,760,00         2,760,00         1         1         1         1         1           Apage TOTALS         91,357,63         5,346,27         8,386,23         21,617,05         9,00         1	Į Œ	oderal Grants:							ı
State Grants:         Clean Communities Program         22,866,41         Clean Communities Program         Clean Communities Program         Clean Communities Program         Clean Communities Communities Project         Clean Communities Communities Communities Communities Project         Clean Communities Commu		Small Cities Grant	42,505.67			(900.000)			43,405.67
in Munities Program         22,866.41         8,385.23         11,249.81         Communities Program         1,261.66         Communities Project         1,261.66         Communities Project         2,031.66         Community         2,031.66         Community         2,808.69         Community									-
Clean Communities Program         22 866 41         e.386.23         11,249.81         Page 11,249.81         Page 21,240.82         Clear Communities Program and Drug Abuse         E.386.20         Co.031.66         <	<sub> </sub> လ	ate Grants:							I
Municipal Alliance on Alcoholism and Drug Abuse         5,984.08         2,031.66         1,361.66         1,361.66         2,031.66         1,361.66         2,031.66         1,361.66         2,030.66         340,42         2,030.66         2,030.66         2,030.66         3,902.66         5,000         2,000 <td></td> <td>Clean Communities Program</td> <td>22,866.41</td> <td></td> <td>8,385.23</td> <td>11,249.81</td> <td></td> <td></td> <td>20,001.83</td>		Clean Communities Program	22,866.41		8,385.23	11,249.81			20,001.83
State Share         5,984.08         2,031.66         1,361.66         4         1,361.66         9         4		Municipal Alliance on Alcoholism and Drug Abuse							ı
Local Share         1,452.07         507.92         340.42         80.00           Recyding Tonnage Grant         7,126.90         2,808.69         3,902.66         50.00           Get Active Community         3,000.00         3,000.00         6,662.50         6,662.50         6,662.50           Other Grants         JIF Safety Wellness Project         2,760.00         6,662.50		State Share	5,984.08	2,031.66		1,361.66			6,654.08
Recycling Tonnage Grant         7,126,90         2,808.69         3,902.66         50.00           Get Active Community         3,000.00         2,808.69         5,602.60         50.00           Other Grants         Health and Safety Wellness Project         5,662.50         5,662.50         5,662.50           JIF Safety Grant         2,760.00         6,662.50         6,662.50         6,662.50           JIF Safety Grant         6,662.50         6,662.50         6,662.50           JIF Safety Grant         6,662.50         6,662.50 <td>Sh</td> <td>Local Share</td> <td>1,452.07</td> <td>507.92</td> <td></td> <td>340.42</td> <td></td> <td></td> <td>1,619.57</td>	Sh	Local Share	1,452.07	507.92		340.42			1,619.57
e Community         3,000.00         6,662.50         6,662.50         7,662.50         6,662.50	eet	Recycling Tonnage Grant	7,126.90	2,808.69		3,902.66	50.00		6,082.93
A Safety Wellness Project       5,662.50       5,662.50       5,662.50       6         y Grant       2,760.00       6,662.50       6,662.50       6         y Grant       2,760.00       6,662.50       6         nTALS       91,357.63       5,348.27       8,385.23       21,617.05       50.00		Get Active Community	3,000.00						3,000.00
A Safety Wellness Project         5,662.50         Condition         Condition<									-
5,662.50         5,662.50         5,662.50         Company		ther Grants							ı
2,760.00       2,760.00 <th< td=""><td></td><td>Health and Safety Wellness Project</td><td>5,662.50</td><td></td><td></td><td>5,662.50</td><td></td><td></td><td>ı</td></th<>		Health and Safety Wellness Project	5,662.50			5,662.50			ı
91,357.63         5,348.27         8,385.23         21,617.05         50.00         -		JIF Safety Grant	2,760.00						2,760.00
91,357.63         5,348.27         8,385.23         21,617.05         50.00         -									ı
91,357.63         5,348.27         8,385.23         21,617.05         50.00         -									ı
91,357.63 5,348.27 8,385.23 21,617.05 50.00 -									-
91,357.63 5,348.27 8,385.23 21,617.05 50.00									1
91,357.63 5,348.27 8,385.23 21,617.05 50.00 -									1
	l	PAGE TOTALS	91,357.63	5,348.27	8,385.23	21,617.05	50.00	1	83,524.08

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		.		2			
Grant	Balance	Transferred Budget App	from 2021 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Budget Appropriation By 40A:4-87				Dec. 31, 2021
PREVIOUS PAGE TOTALS	91,357.63	5,348.27	8,385.23	21,617.05	20.00	-	83,524.08
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PAGE TOTALS	91,357.63	5,348.27	8,385.23	21,617.05	50.00	1	83,524.08

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	LEDEINE		TITE CITE	Ω			
Grant	Balance		From 2021	Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Budget Appropriation By 40A:4-87				Dec. 31, 2021
PREVIOUS PAGE TOTALS		5,348.27	8,385.23	21,617.05	50.00	-	83,524.08
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TOTALS	91,357.63	5,348.27	8,385.23	21,617.05	50.00	1	83,524.08

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	7 177		~			
	- (	Transferred	from 2021		į	 (
Grant	Balance	Budget App	ropriations	Received	Other	Balance
	Jan. 1, 2021	Budget	Budget Appropriation By 40A:4-87			Dec. 31, 2021
PREVIOUS PAGE TOTALS	-		1	1	1	1
Federal Grants:						1
American Rescue Plan				128,114.31		128,114.31
						1
State Grants:						1
Clean Communities Program			8,385.23	8,385.23		•
Municipal Alliance Grant		2,031.66		2,031.66		1
Recycling Tonnage Grant		2,808.69		2,808.69		1
nat						-
						-
						-
						1
						1
						-
						-
						-
						-
						1
						1
TOTALS	1	4,840.35	8,385.23	141,339.89		128,114.31

### \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxx	
Levy Calendar Year 2021	xxxxxxxxxx	2,821,772.00
Paid	2,777,688.00	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	44,084.00	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to  Board of Education for use of local schools.	2,821,772.00	2,821,772.00

<sup>#</sup> Must include unpaid requisitions.

### **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxx	
Levy Calendar Year 2021	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
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	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxx	
Levy Calendar Year 2021	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
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	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	
2021 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	2,115,587.04
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	35,201.40
Due County for Added and Omitted Taxes	xxxxxxxxxx	8,229.33
Paid	2,159,017.77	xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	-	xxxxxxxxx
	2,159,017.77	2,159,017.77

### SPECIAL DISTRICT TAXES

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

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

### STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	220,000.00	220,000.00	_
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	474,574.85	495,323.18	20,748.33
Added by N.J.S.A. 40A:4-87 (List on 17a)	8,385.23	8,385.23	_
			-
			-
Total Miscellaneous Revenue Anticipated	482,960.08	503,708.41	20,748.33
Receipts from Delinquent Taxes	195,000.00	208,798.78	13,798.78
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	740,094.90	xxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	740,094.90	842,992.24	102,897.34
	1,638,054.98	1,775,499.43	137,444.45

### **ALLOCATION OF CURRENT TAX COLLECTIONS**

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	5,468,056.53
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	2,821,772.00	xxxxxxxx
Regional School Tax	_	xxxxxxxx
Regional High School Tax	-	xxxxxxxxx
County Taxes	2,150,788.44	xxxxxxxx
Due County for Added and Omitted Taxes	8,229.33	xxxxxxxx
Special District Taxes	-	xxxxxxxxx
Municipal Open Space Tax		xxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	355,725.48
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	842,992.24	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	5,823,782.01	5,823,782.01

### 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 Program	8,385.23	8,385.23	-
		-	
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		_	_
		-	-
		-	-
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		-	-
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		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	8,385.23	- 8,385.23	<del>-</del> _

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:	finance@quintonnj.com
	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	8,385.23	8,385.23	_
		-	-
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		-	-
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		-	-
		-	-
		-	
TOTALS	8,385.23	8,385.23	

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.

· ·	Chast 17s Tetals
CFO Signature:	

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		1,629,669.75
2021 Budget - Added by N.J.S.A. 40A:4-87		8,385.23
Appropriated for 2021 (Budget Statement Item 9)		1,638,054.98
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		1,638,054.98
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures	1,638,054.98	
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]		
Paid or Charged - Reserve for Uncollected Taxes 355,725.48		
Reserved		
Total Expenditures		1,637,975.81
Unexpended Balances Canceled (see footnote)		79.17

### FOOTNOTES - RE: OVEREXPENDITURES

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

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

# SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# **RESULTS OF 2021 OPERATIONS**

### **CURRENT FUND**

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxx	20,748.33
Delinquent Tax Collections	xxxxxxxxx	13,798.78
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	102,897.34
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxx	79.17
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	10,264.06
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	<u>-</u> _
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves	xxxxxxxxx	147,160.31
Prior Years Interfunds Returned in 2021	xxxxxxxxx	4,479.41
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxx	xxxxxxxx
Balance - January 1, 2021	-	xxxxxxxx
Balance - December 31, 2021	xxxxxxxxx	<u> </u>
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2021	6.34	xxxxxxxx
Prior Year Deductions Disallowed by Collector	1,750.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxx	<del>-</del>
Surplus Balance - To Surplus (Sheet 21)	297,671.06	xxxxxxxxx
	299,427.40	299,427.40

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Interest on Investments	308.85
Senior Citizen and Veterans' Deductions Administrative Fee	618.73
Safety Incentive Program	3,500.00
Wellness Program	500.00
Cyber Risk Program	2,000.00
Miscellaneous	1,666.68
Tax Collector:	
Recording Fees	1,474.44
Interest on Investments	195.36
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	10,264.06

# SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	286,286.49
2.	xxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxx	297,671.06
4. Amount Appropriated in the 2021 Budget - Cash	220,000.00	xxxxxxxx
<ol><li>Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services</li></ol>	_	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2021	363,957.55	xxxxxxxx
	583,957.55	583,957.55

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

Cash	1,072,922.50
Investments	
Sub Total	1,072,922.50
Deduct Cash Liabilities Marked with "C" on Trial Balance	708,964.95
Cash Surplus	363,957.55
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:* (1) Due from State of N.J. Senior Citizens and Veterans Deduction -	
Deferred Charges #	
Cash Deficit #	
Total Other Assets	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	363,957.55

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) or	#			\$	5,712,729.18
	(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.				\$	21,809.83
5b.	Subtotal 2021 Levy Reductions Due to Tax Appeals** Total 2021 Tax Levy	\$ 5,734,539.01 \$			\$	5,734,539.01
6.	Transferred to Tax Title Liens				\$	55,942.16
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	27,148.50
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2020		\$	81,368.37		
	<b>I</b> n 2021*		\$	5,278,614.45		
	Homestead Benefit Credit		\$	76,323.71		
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed		\$	31,750.00	_	
	Total To Line 14		\$	5,468,056.53	=	
11.	Total Credits				\$	5,551,147.19
12.	Amount Outstanding December 31, 2021				\$	183,391.82
13.	Percentage of Cash Collections to Total 202 (Item 10 divided by Item 5c) is 95.35%	•				
<u>Note</u>	: If municipality conducted Accelerated 7	Fax Sale or Tax Levy S	ale ch	eck hereaı	nd coi	nplete sheet 22a
14.	Calculation of Current Taxes Realized in Ca	sh:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ \$	5,468,056.53	-	
	To Current Taxes Realized in Cash (Sheet 1	17)	\$	5,468,056.53	_	
Note A:	In showing the above percentage the following st. Where Item 5 shows \$1,500,000.00, and Item 10 the percentage represented by the cash collectic \$1,049,977.50 divided by \$1,500,000, or .69998 be shown as Item 13 is 69.99% and not 70.00%,	0 shows \$1,049,977.50, ons would be 5. The correct percentage	e to			

Senior Citizens and Veterans Deductions.

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

<sup>\*</sup> Include overpayments applied as part of 2021 collections.

<sup>\*\*</sup> 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)	\$_	5,468,056.53
LESS: Proceeds from Accelerated Tax Sale	_	
Net Cash Collected	\$_	5,468,056.53
Line 5c (sheet 22) Total 2021 Tax Levy	\$_	5,734,539.01
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	95.35%

### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 5,468,056.53
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 5,468,056.53
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 5,734,539.01
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	 95.35%

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

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	10,071.72
2. Senior Citizens Deductions Per Tax Billings	11,500.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	20,750.00	xxxxxxxx
4. Deductions Allowed By Tax Collector		xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	500.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	xxxxxxxxx	1,750.00
9. Received in Cash from State	xxxxxxxx	30,936.30
10.		
<u>11.</u>		
12. Balance - December 31, 2021	xxxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxxx	-
Due To State of New Jersey	11,008.02	xxxxxxxx
	43,258.02	43,258.02

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

Line 2	11,500.00
Line 3	20,750.00
Line 4	<u>-</u>
Sub - Total	32,250.00
Less: Line 7	500.00
To Item 10, Sheet 22	31,750.00

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

Signatu	re of Tax Collector
License #	Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		l .	
	Debit	Credit	
1. Balance - January 1, 2021		969,290.38	xxxxxxxx
A. Taxes	201,644.85	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	767,645.53	xxxxxxxxx	xxxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxx	252,005.42
4. Added Taxes		1,750.00	xxxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and T	xxxxxxxx		
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxx	(1) 1,854.45
B. Tax Title Liens - Transfers from Taxes		(1) 1,854.45	xxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxx	719,034.96
8. Totals		972,894.83	972,894.83
9. Balance Brought Down		719,034.96	xxxxxxxxx
10. Collected:		xxxxxxxx	208,798.78
A. Taxes	201,388.27	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	7,410.51	xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2021 Tax Sale		3,136.53	xxxxxxxxx
12. 2021 Taxes Transferred to Liens		55,942.16	xxxxxxxxx
13. 2021 Taxes		183,391.82	xxxxxxxxx
14. Balance - December 31, 2021	<u> </u>	xxxxxxxx	752,706.69
A. Taxes	183,543.95	xxxxxxxx	xxxxxxxxx
B. Tax Title Liens	569,162.74	xxxxxxxx	xxxxxxxxx
15. Totals		961,505.47	961,505.47

<ol><li>Percentage of Cash Collections to Adju</li></ol>	isted Amount C	utstanding
(Item No. 10 divided by Item No. 9) is	29.03%	

17. Item No.14 multiplied by percentage shown above is	218,510.75 and represents the
maximum amount that may be anticipated in 2022.	<u> </u>

(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	378,000.00	xxxxxxxx
2. Foreclosed or Deeded in 2021	xxxxxxxxx	xxxxxxxxx
3. Tax Title Liens	252,005.42	xxxxxxxx
4. Taxes Receivable	-	xxxxxxxx
5A.		xxxxxxxx
5B.	xxxxxxxxx	
6. Adjustment to Assessed Valuation	422,094.58	xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxxx	xxxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxxx	
_11. Mortgage	xxxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2021	xxxxxxxx	1,052,100.00
	1,052,100.00	1,052,100.00

### **CONTRACT SALES**

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

### MORTGAGE SALES

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

Analysis of Sale of Property:	\$	
*Total Cash Collected in 2021		
Realized in 2021 Budget		
To Results of Operation (Sheet 19	9)	

# DEFERRED CHARGES - MANDATORY CHARGES ONLY-

# CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

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

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

	Balance	Dec. 31, 2021	105,000.00	-	-	ı	ı	-	ı	-	-	-	-	-	-	105,000.00
CED IN	21	Canceled By Resolution														-
REDUCED IN	2021	By 2021 Budget	35,000.00													35,000.00
	Balance	Dec. 31, 2020	140,000.00													140,000.00
	Not Less Than	1/5 of Amount Authorized*	35,000.00													35,000.00
	Amonut	Authorized	175,000.00													175,000.00
	Purpose		Reassessment Program													Totals
	Date		6/26/2019													

finance@quintonnj.com 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

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

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

	Balance	Dec. 31, 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
REDUCED IN	21	Canceled By Resolution															-
REDUC	2021	By 2021 Budget															_
	Balance	Dec. 31, 2020															-
	Not Less Than	1/3 of Amount Authorized*															-
	Amount	Authorized															-
	Purpose																Totals
	Date																

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 are recorded on this page

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

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

GENERAL CAPITAL BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxxx		]
Paid		xxxxxxxx	
			4
			4
Outstanding - December 31, 2021	-	XXXXXXXXX	1
2022 Bond Maturities - General Capital Bonds		<u> </u>	    \$
2022 Interest on Bonds*		\$	
ASSESSMENT SE.  Outstanding - January 1, 2021	RIAL BONDS  xxxxxxxxx		<u> </u> 
Outstanding - January 1, 2021	xxxxxxxx		_
Issued	xxxxxxxxx		4
Paid		xxxxxxxx	4
			1
Outstanding - December 31, 2021	-	xxxxxxxx	1
	-	-	
2022 Bond Maturities - Assessment Bonds	\$		
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ -

### LIST OF BONDS 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

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

# LIST OF LOANS ISSUED DURING 2021

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

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

### LOAN

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

# LIST OF LOANS ISSUED DURING 2021

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

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

### LOAN

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

# LIST OF LOANS ISSUED DURING 2021

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

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

### TYPE I SCHOOL TERM BONDS

	Debit	Credit	2022 Debt	Service	
Outstanding - January 1, 2021	xxxxxxxx				
Paid		xxxxxxxxx			
Outstanding - December 31, 2021	-	xxxxxxxxx			
	-	-			
2022 Bond Maturities - Term Bonds		\$			
2022 Interest on Bonds		\$			
TYPE I SCHOOL SI	ERIAL BONDS				
Outstanding - January 1, 2021	xxxxxxxxx				
Issued	xxxxxxxxx				
Paid		xxxxxxxxx			
Outstanding - December 31, 2021	-	xxxxxxxx			
	-	-			
2022 Interest on Bonds		\$			
2022 Bond Maturities - Term Bonds			\$		
Total "Interest on Bonds - Type I School Debt Serv	ice" (*Items)		\$	-	
LIST OF BONDS ISSUED DURING 2021					
Purpose	2022 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate	

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

# 2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY Outstanding 2022 Interest Page 34, 2024 Requirement

			Dec. 31, 2021	Requirement
1.	Emergency Notes	\$		\$
2.	Special Emergency Notes	\$_	105,000.00	\$1,575.00
3.	Tax Anticipation Notes	\$		\$
4.	Interest on Unpaid State & County Taxes	\$		\$
5.		\$		\$
6.		\$		\$

# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Interest Computed to	(Insert Date)		10/07/22							
Requirements	For Interest**		1,260.00							1,260.00
2022 Budget Requirements	For Principal		12,000.00							12,000.00
Rate	Interest		1.5000%							
Date	Maturity		10/07/22							
Amount of Note	Outstanding Dec. 31, 2021		84,000.00							84,000.00
Original Date of	lssue*		9/4/2018							
Original Amount	Issued		96,000.00							96,000.00
Title or Purpose of Issue		Ord. 2018-17: Replacement of the Fire House	Roof							Page 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.

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 \*\*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.

(Do not crowd - add additional sheets)

written intent of permanent financing submitted with statement.

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

# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Interest Computed to	(Insert Date)										
equirements	For Interest**	1,260.00								1,260.00	
2022 Budget Requirements	For Principal	12,000.00								12,000.00	
Rate	Interest										is a substantial of the substant
Date	Maturity										f the original amount
Amount of Note	Outstanding Dec. 31, 2021	84,000.00								84,000.00	irod of the rate of 200%
Original Date of	lssue*										inch potos must bo ro
Original Amount	lssued	96,000.00								96,000.00	9 "7" dtiv (d)8-0-00
Title or Purpose of Issue		PREVIOUS PAGE TOTALS				Shee				PAGE TOTALS	Mamor Decinate all "Conital Notes" issued under N I S A ARA-3-28/h) with "C" Such notes must be retired at the rate of 30% 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.

(Do not crowd - add additional sheets) All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted with statement.

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

# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Interest Computed to	(Insert Date)										
Requirements	For Interest**	1,260.00								1,260.00	
2022 Budget Requirements	For Principal	12,000.00								12,000.00	
Rate of	Interest										issued annually.
Date	Maturity										of the original amount
Amount of Note	Outstanding Dec. 31, 2021	84,000.00								84,000.00	ired at the rate of 20% o
Original Date of	lssue*										uch notes must be ref
Original Amount	lssued	96,000.00								96,000.00	40A:2-8(b) with "C". S
Title or Purpose of Issue		PREVIOUS PAGE TOTALS				eet				PAGE 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.

(Do not crowd - add additional sheets) All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted with statement.

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Interest	Computed to	(Insert Date)																
	requirements	For Interest**															-	
	2022 Budget Requirements	For Principal															-	
Rate	of	Interest																
Date	of	Maturity															-	
Amount	of Note	Outstanding Dec. 31, 2021															-	
Origina	Date of	lssue*																
Origina	Amount	lssued																-m
	Title or Purpose of Issue		1.	2.	3.	4.	5.	.9	7.	8.	.6	10.	11.	12.	13.	14.	Total	MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

: "See Sheet 33 for darification 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".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 2021	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
Ord. 1990-01: Sanitary Landill Site Closure	20,000.00	360,000.00					20,000.00	360,000.00
Ord, 2011-06: Purchase of Various Capital								
Equipment and Improvements to Waterworks								
Road	3,893.47	15,000.00					18,893.47	
Ord. 2012-07: Resurface Hogate Blvd.	3,921.61						3,921.61	
Ord. 2013-04: Improvements to the Municipal								
Building	1,690.00						1,690.00	
Ord. 2013-05: Resurface Hummel Road	145.67						145.67	
Ord. 2014-08: Resurface Cool Run Road	29,326.41						29,326.41	
Ord. 2015-03: Sidewalk Improvements	24,395.37						24,395.37	
Ord, 2016-03: Resurface Cool Run Road								
Section II	15,995.98						15,995.98	
Ord. 2017-03: Resurface Cool Rund Road								
Section III	2,488.40						2,488.40	
Ord. 2018-04: Reconstruction of Lake Avenue	9,025.72						9,025.72	
Ord. 2020-03: Reconstruction of Wright Avenue	11,334.69						12,039.69	
Ord. 2020-04: Used Medium Duty Truck and Salt/				705.00				
Sand Spreader				5,000.00	5,000.00			
Ord, 2021-04: Reconstruction of Brown Road			190,000.00				190,000.00	
Page Total	122,217.32	375,000.00	190,000.00	5,705.00	5,000.00	1	327,922,32	360,000.00

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

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 2021	nber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	122,217.32	375,000.00	190,000.00	5,705.00	5,000.00	-	327,922.32	360,000.00
Ord, 2021-11: Reconstruction of Lake Avenue								
Section II			230,230.00		164,742.19		65,487.81	
PAGE TOTALS 122,217.32 375,000.00	122,217.32	375,000.00	420,230.00	5,705.00	169,742,19	1	393,410,13	360,000.00
Place an * before each item of "Improvement" which represents	s a funding or refunding o	f an emergency authoriz	l					

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.)

Specify each authorization by purpose, Do	: <del>-                                     </del>								
420,230,00 5,705,00 169,742,19 Canceled Funded UI 393,410,13 UI 420,230,00 5,705,00 169,742,19	pose. Do	Balance - Jan	luary 1, 2021	2021	Other	Expended	Authorizations	Balance - Dece	mber 31, 2021
420,230,00     5,705.00     169,742.19     -     393,410.13	not merely designate by a code number.	Funded	Unfunded	Authorizations		-	Canceled	Funded	Unfunded
420,230,00 5,705,00 169,742,19 - 339,410,13		122,217.32	375,000.00	420,230.00	5,705.00	169,742.19	-	393,410.13	360,000.00
420,230.00 5,705.00 169,742.19 1									
420,230.00 5,705.00 169,742.19									
420,230.00 5,705.00 169,742.19 - 3393,410.13									
420,230,00 5,705.00 169,742.19									
420,230,00 5,705,00 169,742,19 - 393,410,13									
420,230.00 5,705.00 169,742.19 - 333,410.13									
420,230.00 5,705.00 169,742.19 - 393,410.13									
420,230.00 5,705.00 169,742.19 - 393,410.13									
420,230.00 5,705.00 169,742.19 - 393,410.13									
420,230.00       5,705.00       169,742.19       -       393,410.13									
420,230.00     5,705.00     169,742.19     -     393,410.13									
420,230.00       5,705.00       169,742.19       -       393,410.13									
420,230.00       5,705.00       169,742.19       -       393,410.13									
420,230.00       5,705.00       169,742.19       -       393,410.13									
420,230.00     5,705.00     169,742.19     -     393,410.13									
420,230.00     5,705.00     169,742.19     -     393,410.13									
420,230.00         5,705.00         169,742.19         -         393,410.13									
420,230.00 5,705.00 169,742.19 - 393,410.13									
	PAGE TOTALS	122,217.32	375,000.00		5,705.00	169,742.19	ı	393,410.13	360,000,00

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

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

				,		`	,	
IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 2021	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	122,217.32	375,000.00	420,230.00	5,705.00	169,742.19	1	393,410.13	360,000.00
GRAND TOTALS 122,217.32 375,000.00	122,217.32	375,000.00	420,230.00	5,705.00	169,742,19	-	393,410.13	360,000,00
Place an * before each item of "Improvement" which represents	s a funding or refunding o	f an emergency authoriz	l					

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	xxxxxxxx	274,469.54
Received from 2021 Budget Appropriation*	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	65,230.00	xxxxxxxx
	_	xxxxxxxx
Balance - December 31, 2021	209,239.54	xxxxxxxx
	274,469.54	274,469.54

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

# GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
2021-04 Reconstruction of Brown Rd	190,000.00		26,000.00	164,000.00
2021-11 Reconstruction of Lake Ave				
Section II	230,230.00		39,230.00	191,000.00
Total	420,230.00	-	65,230.00	355,000.00

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

# GENERAL CAPITAL FUND

# STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	3.55
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxx
Balance - December 31, 2021	3.55	xxxxxxxxx
	3.55	3.55

# **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			\$5,	734,539.01
	2.	Amount of Item 1 Collected in 2021 (*)		\$	5,468,056.53	_
	3.	Seventy (70) percent of Item 1			\$4,	014,177.31
	(*) <b>I</b> n	cluding prepayments and overpayments	applied.			
B.	1.	Did any maturities of bonded obligations	or notes fall due durir	ng the yea	r 2021?	
		Answer YES or NO YES				
	2.	Have payments been made for all bondon December 31, 2021?	ed obligations or notes	due on o	r before	
		Answer YES or NO YES	If answer is "NO" g	ive details		
		NOTE: If answer to Item B1 is YES, th	en Item B2 must be a	answered		
	ations	s the appropriation required to be included or notes exceed 25% of the total approp ? Answer YES or NO				
		Allswei 123 01 NO	NO			
D.						
	1.	Cash Deficit 2020				\$
	2.	4% of 2020 Tax Levy for all purposes:	Laure C			r.
			Levy \$			<b>\$</b>
	3.	Cash Deficit 2021				\$
	4.	4% of 2021 Tax Levy for all purposes:	Levy \$		_	\$
						<u> </u>
E.		<u>Unpaid</u>	2020		<u>2021</u>	<u>Total</u>
	1.	State Taxes \$		\$		
	2.	County Taxes \$		_\$	-	_\$
	3.	Amounts due Special Districts				
		\$		_\$	-	_\$
	4.	Amount due School Districts for School				
		\$		_\$	44,084.00	\$\$44,084.00

# **UTILITIES ONLY**

### Note:

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

# POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

# AS AT DECEMBER 31, 2021

Operating and Capital Sections (Separately Stated)

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

Title of Account	Debit	Credit
Cash	765,666.09	
Investments	700,000.00	
Due from Current Fund	14,021.77	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	33,752.30	_
Liens Receivable	27,933,73	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		123,865.90
Encumbrances Payable		29,367.38
Accrued Interest on Bonds and Notes		21,373.00
Accounts Payable		2,885.48
Sewer Rents Overpayments		2,045.13
Cubtatal Cook Liebilities		470 500 00 "0"
Subtotal - Cash Liabilities		179,536.89 "C"
Reserve for Consumer Accounts and Lien Receivable		61,686.03
Fund Balance		600,150.97
Total	841,373.89	841,373.89

# POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND (cont'd)

# AS AT DECEMBER 31, 2021

Operating and Capital Sections (Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	XXXXXXXX	<u>-</u>
CASH	47,385.62	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	5,159,114.38	
AUTHORIZED AND UNCOMPLETED	50,885.62	
_		
PAGE TOTALS	5,257,385.62	-

# POST CLOSING

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

# AS AT DECEMBER 31, 2021

### **Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	5,257,385.62	-
BONDS PAYABLE		
LOANS PAYABLE		1,526,185.61
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		6,100.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		40,885.62
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		3,662,714.39
RESERVE FOR DEFERRED AMORTIZATION		15,000.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		6,500.00
CAPITAL FUND BALANCE		-
TOTALO	F 057 005 00	E 057 005 00
TOTALS	5,257,385.62	5,257,385.62

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

# AS AT DECEMBER 31, 2021

AS AT DECEMB	BER 31, 2021	
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS (Do not ground, add o	- LPC 1.1 ( )	-

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

		LLEDGED 10	ED TO LIABILITES AND SONITION	ES AIND ST	INTERES			
Title of Liability to which Cash	Audit Balance		RECEIPTS	IPTS				Balance
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2021
Assessment Serial Bond Issues:	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX
								-
								-
								-
								-
								1
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
								-
Other Liabilities								1
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX
								-
								-
								-
								1
	1	-	-	1	•	1	-	1
*Show as red figure								

### **SCHEDULE OF SEWER UTILITY BUDGET - 2021**

### **BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	49,868.00	49,868.00	<u>-</u>
Sewer Rents Service	330,000.00	365,662.86	35,662.86
			-
			=
Reserve for Debt Service			<u>-</u>
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxxx
			-
Subtotal	379,868.00	415,530.86	35,662.86
Deficit (General Budget) **			_
	379,868.00	415,530.86	35,662.86

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxx	
Adopted Budget	379,868.00	
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations	379,868.00	
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	379,868.00	
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget)**		
Total Expenditures	379,605.57	
Unexpended Balance Canceled (See Footnote)		262.43

### 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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	415,530.86	
Miscellaneous Revenue Not Anticipated	6,500.48	
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		422,031.34
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	255,739.67	
Reserved	123,865.90	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in	379,605.57	
Above "Total Expenditures"		
Total Expenditures - As Adjusted		379,605.57
Excess		42,425.77
Budget Appropriation - Surplus (General Budget)**  Balance of Results of 2021 Operation		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	42,425.77	
( Endoce in operations once to)	,	
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	129,059 <u>.</u> 01	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		129,059.01

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

### **RESULTS OF 2021 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	35,662.86
Unexpended Balances of Appropriations	xxxxxxxxx	262.43
Miscellaneous Revenues Not Anticipated	xxxxxxxx	6,500.48
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxx	129,059.01
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	1
Excess in Operations - to Operating Surplus	171,484.78	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	171,484.78	171,484.78

### **OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	478,534.19
Excess in Results of 2021 Operations	xxxxxxxxx	171,484.78
Amount Appropriated in the 2021 Budget - Cash	49,868.00	xxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2021	600,150.97	xxxxxxxxx
	650,018.97	650,018.97

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

Cash	765,666.09
Investments	
Interfund Accounts Receivable	14,021.77
Subtotal	779,687.86
Deduct Cash Liabilities Marked with "C" on Trial Balance	179,536.89
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	600,150.97
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	600,150.97

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$46,453.25
Increased by: Rents Levied		\$355,647.30
Decreased by:		
Collections	\$ 361,972.61	
Overpayments applied	\$ 2,087.56	
Transfer to Liens	\$4,288.08	
Other	\$	
		\$ 368,348.25
Balance December 31, 2021		\$ 33,752.30
SCHEDULE OF SEWER	UTILITY LIENS	
Balance December 31, 2020		\$ 25,248.34
Increased by:		
Transfers from Accounts Receivable	\$ 4,288.08	
Penalties and Costs	\$	
Other	\$	
		\$4,288.08_
Decreased by:		
Collections	\$ 1,602.69	
Other		
	\$	
	\$	\$1,602.69

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

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

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

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

### UTILITY SPECIAL EMERGENCY

Balance	Dec. 31, 2021	1	-	-	-	-	1	-	-	-	-	-	-	-	-	1
O IN 2021	3y 2021 Canceled Budget By Resolution															-
REDUCE	By 2021 Budget															1
Balance	Dec. 31, 2020															1
Not Less Than	1/5 of Amount Authorized*															-
Amount	Authorized															-
																Totals
Purpose																
Date																

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 Deb	Service
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2021	-	xxxxxxxxx		
	-	-		
2022 Bond Maturities - Assessment Bonds			\$	
2022 Interest on Bonds		\$		
SEWER UTILITY CA	APITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2021	-	xxxxxxxxx		
	-	-		
2022 Bond Maturities - Capital Bonds			\$	
2022 Interest on Bonds		\$		
INTEREST ON BON	DS - SEWER UT	TILITY BUDGET		
2022 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2021 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2022		\$		
Required Appropriation 2022			\$	-
LIST OF BON	DS ISSUED DUI	RING 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	xxxxxxxx	1,554,579.32		
Issued	xxxxxxxx			
Paid	28,393.71	xxxxxxxx		
Outstanding - December 31, 2021	1,526,185.61	xxxxxxxx		
	1,554,579.32	1,554,579.32		
2022 Loan Maturities			\$ 2	8,393.71
2022 Interest on Loans		\$ 60,755.18		
SEWER UTILIT	ΓΥ LOAN			
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxxx		
Outstanding - December 31, 2021	-	xxxxxxxx		
	_	-		
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
INTEREST ON LOA	NS - SEWER UT	ILITY BUDGET		
2022 Interest on Loans (*Items)		\$ 60,755.18		
Less: Interest Accrued to 12/31/2021 (Trial Balance	e)	\$ 21,351.00		
Subtotal	,	\$ 39,404.18		
Add: Interest to be Accrued as of 12/31/2022		\$ 21,132.71		
Required Appropriation 2022			\$ 6	0,536.89
LIST OF LOA	NS ISSUED DUF	RING 2021		
Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
				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	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxxx		
Outstanding - December 31, 2021	-	xxxxxxxxx		
	-	-		
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
SEWER UTILIT	Y LOAN			
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxxx			
Paid		xxxxxxxxx		
Outstanding - December 31, 2021	_	xxxxxxxx		
	_	_		
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
INTEREST ON LOAD	NS - SEWER UT		1	
2022 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2021 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2022		\$		
Required Appropriation 2022			\$	-
LIST OF LOA	NS ISSUED DUF	RING 2021	·	
Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate	2022	22	Interest Computed to
	penssl	lssue*	Outstanding Dec. 31, 2021		Interest	For Principal	For Interest	(Insert Date)
1. Ord. 11-02S: Imp. To Sanitary System	45,000.00	5/4/2012	6,100.00	10/7/2022	1.50%	6,100.00	91.50	10/7/2022
2.								
6								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	45,000.00		6,100.00			6,100.00	91.50	

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

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:

\* 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	UDGET	
2022 Interest on Notes	6 \$	91.50
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 2.	22.00
Subtotal	9 \$	69.50
Add: Interest to be Accrued as of 12/31/2022	\$	1
Required Appropriation 2022	9 \$	69.50

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Interest Computed to	(Insert Date)								
22	For Interest **								-
2022	For Principal								-
Rate of	Interest								
Date of	Maturity								
Amount of Note	Outstanding Dec. 31, 2021								1
Original Date of	lssue*								
Original Amount	Issued								1
Title or Purpose of Issue									

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

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose Do	Balance - January 1, 2021	nary 1, 2021	6606		Fxnended	Other	Balance - December 31, 2021	mber 31, 2021
	Funded	Unfunded	Authorizations			5	Funded	Unfunded
Ord. 99-04; 04-06; 07-09: Construction of a								
Sanitary System	35,885.62						35,885,62	
Ord. 2020-04: Used Medium Duty Truck and Salt								
/Sand Spreader	5,000.00						5,000.00	
PAGE TOTALS	40,885.62	-	-	1	1	1	40,885.62	•
Dlace an * hefore each item of "Improvement" which represents a funding or refunding of an	presents a funding or ref		emergency authorization					

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)

Σ	T <sub>o</sub>	ı										-	
mber 31, 202	Unfunded												
Balance - December 31, 2021	Funded	40,885.62										40,885.62	
Other	5	1										ı	
Expended		-										-	
		-										ı	
6606	Authorizations	-										-	in the state of th
nary 1, 2021	Unfunded	-										ı	Concession of a suitan
Balance - January 1, 2021	Funded	40,885.62										40,885.62	for 10 paipart a standard
IMPROVEMENTS Specify each authorization by purpose Do		PREVIOUS PAGE TOTALS					\$ hee					PAGE TOTALS	Diace as * hefore each item of "Improvement" which represents a funding or refunding of an emercency authorization

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021	nuary 1, 2021	2022		Expended	Other	Balance - December 31, 2021	mber 31, 2021
	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	40,885.62	-	ı	-	-	-	40,885.62	ı
Shee								
*								
PAGE TOTALS	40,885.62	_	1	-	-	-	40,885.62	1
Place an * hafore each item of "Improvement" which represents a funding or refunding of	presents a funding or ref		emergency authorization					

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	Balance - Jar	Balance - January 1, 2021	2022		Expended	Other	Balance - December 31, 2021	mber 31, 2021
	Funded	Unfunded	Authorizations		-		Funded	Unfunded
PREVIOUS PAGE TOTALS	40,885.62	1	1	1	-	-	40,885.62	ī
\$haq								
PAGE TOTALS	40,885.62	•	-	1	1	-	40,885.62	1
Dlace an * hefore each item of "Improvement" which represents a funding or refunding of	presents a funding or ref		emergency authorization					

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	Balance - January 1, 2021	nuary 1, 2021	2022		Expended	Other	Balance - December 31, 2021	mber 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	40,885.62	-	1	1	ı	1	40,885.62	-
TOTALS	40,885.62	-	1	-	-	-	40,885.62	
Place an * hefore each item of "Improvement" which represents a funding or refunding of an	resents a funding or ref		emercency authorization					

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	xxxxxxxx	
Received from 2021 Budget Appropriation	xxxxxxxxx	6,500.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	6,500.00	xxxxxxxx
	6,500.00	6,500.00

### SEWER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

### **SEWER UTILITY FUND**

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

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

### SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### 2021

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