

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 95,438
 NET VALUATION TAXABLE 2021 13,027,020,724
 MUNICODE 1507

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.

 TOWNSHIP of **TOMS RIVER** , County of **OCEAN**

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature Judith Tutela
 Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, **Judith Tutela** , am the Chief Financial Officer, License # **N-0575** , of the **TOWNSHIP** of **TOMS RIVER** , County of **OCEAN** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature Judith Tutela
 Title Chief Financial Officer
 Address 33 Washington Street
 Phone Number 732-371-1000 (8405)
 Fax Number 732-736-0314

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day _____, 2022

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:	TOWNSHIP OF TOMS RIVER
Chief Financial Officer:	Judith Tutela
Signature:	
Certificate #:	N-0575
Date:	

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:	TOWNSHIP OF TOMS RIVER
Chief Financial Officer:	Judith Tutela
Signature:	jtutela@tomsrivertownship.com
Certificate #:	N-0575
Date:	2/14/2022

21-6000541

Fed I.D. #

TOWNSHIP OF TOMS RIVER

Municipality

OCEAN

County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>120,895.33</u>	\$ <u>832,205.13</u>	\$ <u>1,143,094.07</u>

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

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

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

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

Judith Tutela
Signature of Chief Financial Officer

2/14/2022
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of TOMS RIVER, County of OCEAN during the year 2021 and that sheets 40 to 68 are unnecessary.

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

Name

Title

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 20,243,556,645.00

William Laird

SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF TOMS RIVER

MUNICIPALITY

OCEAN

COUNTY

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

**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	69,362,520.30	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	17,795.82	-
DUE FROM FEMA	229,326.15	
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	59,799.73	
CURRENT	4,400,773.14	
SUBTOTAL	4,460,572.87	
TAX TITLE LIENS RECEIVABLE	416,510.13	
PROPERTY ACQUIRED FOR TAXES	261,200.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	41,129.21	
DUE FROM TRUST FUND	169.94	
DUE FROM ESCROWS	139.72	
DUE FROM BOND & INTEREST	4,999.99	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	2,000,000.00	
DEFICIT	-	
Page Totals:	76,794,364.13	-

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	76,794,364.13	-
APPROPRIATION RESERVES		12,734,258.06
ENCUMBRANCES PAYABLE		1,060,380.24
CONTRACTS PAYABLE		507,952.50
TAX OVERPAYMENTS		146,097.87
PAYROLL DEDUCTIONS PAYABLE		534,253.59
PREPAID TAXES		3,721,559.77
DUE TO STATE:		
MARRIAGE LICENSE		3,375.00
NJ CONSTRUCTION CODE FEES		40,104.00
BURIAL FEES		5.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		7,421,684.72
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		309,809.81
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		508,421.16
DUE TO SSA		990,625.57
DUE TO GRANT FUND		5,663,958.14
EMS BILLING PAYABLE		44,779.68
DUE TO ESCROW HOLDERS		42,521.47
RESERVE FOR SALE OF MUNICIPAL ASSETS		532,244.60
RESERVE FOR REVALUATION		829,083.48
RESERVE FOR ELEMENT MASTER PLAN		143,038.80
RESERVE FOR LAND USE EDUCATION FEES		40,998.00
RESERVE FOR SPECIAL EMERGENCY-HURRICANE SANDY		2,204,847.04
PAGE TOTAL	76,794,364.13	37,479,998.50

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	76,794,364.13	37,479,998.50
SUBTOTAL	76,794,364.13	37,479,998.50 "C"
RESERVE FOR RECEIVABLES		5,184,721.86
DEFERRED SCHOOL TAX	69,853,611.62	
DEFERRED SCHOOL TAX PAYABLE		69,853,611.62
FUND BALANCE		34,129,643.77
TOTALS	146,647,975.75	146,647,975.75

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	316,307.16	
DUE TO -		
DUE TO STATE OF NJ		9.60
RESERVE FOR ANIMAL CONTROL TRUST FUND		308,620.69
DUE TO SSA		7,676.87
FUND TOTALS	316,307.16	316,307.16
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,635,033.34	
RESERVE FOR OPEN SPACE, REC, FARMLAND & HISTORICAL PRESERVATION TRUST		1,635,033.34
FUND TOTALS	1,635,033.34	1,635,033.34
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	10,047.07	
DUE TO -		
DUE FROM HUD	1,546,466.75	
DUE HOPWA	199.70	
CDBG LIABILITIES		1,556,713.52
FUND TOTALS	1,556,713.52	1,556,713.52
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	31,305,174.32	
NON-CASH-GUARANTEED DEPOSITS	7,090,453.11	
DUE TO CURRENT FUND		309.66
TRUST FUND DEPOSITS AND RESERVES		38,395,317.77
OTHER TRUST FUNDS PAGE TOTAL	38,395,627.43	38,395,627.43

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	38,395,627.43	38,395,627.43
OTHER TRUST FUNDS (continued)		
Bond and Interest:		
Cash	4,999.99	
Due to Current		4,999.99
TOTALS	38,400,627.42	38,400,627.42

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2021</u>
Disposal of Forfeited Property	113,728.52	35,328.31	79,897.77	69,159.06
Parking Offenses Adjudication Act	7,573.53	394.00	-	7,967.53
Municipal Public Defender	95,317.85	18,817.00	3,056.78	111,078.07
Potentially Dangerous Dog Act	7,150.00	2,800.00	-	9,950.00
Developers Fees-Housing Trust Fund	2,887,334.60	1,232,434.24	58,562.65	4,061,206.19
Reserve for Storm Recovey	6,973,049.82	7,816.45	192,679.25	6,788,187.02
Municipal Alliance - Program Income	16,474.70	-	1,064.12	15,410.58
Camp Discovery Donations	33,204.34	8,370.00	11,719.23	29,855.11
Recreation Trust Fund	62,602.60	73,888.00	88,701.30	47,789.30
Federal Asset Forfeiture Funds	579,059.88	8,441.23	253,620.23	333,880.88
Res for Vend Machine&Conc Sec Dep	1,800.00	-	-	1,800.00
Basin Maintenance	89,250.00	-	-	89,250.00
TTL Redemptions	689,854.29	3,940,654.57	4,184,640.22	445,868.64
Tax Sale Premiums	6,486,500.00	5,346,900.00	4,235,100.00	7,598,300.00
Joint Insurance Fund (internal-Self Insu	1,558,909.01	576,411.40	349,481.79	1,785,838.62
Developers' Escrow Fund	14,372,520.96	2,184,718.07	1,496,979.01	15,060,260.02
Street Opening Deposits	553,849.12	161,500.00	137,650.00	577,699.12
Outside Employment of Off-Duty Police	3,884.50	1,276,662.67	1,274,598.67	5,948.50
Unemployment	1,235,204.32	84,604.64	151,516.53	1,168,292.43
Youth Service Recreation Program	32,029.87	-	1,683.01	30,346.86
Accumulated Absences	1,268,749.78	200,000.00	1,393,130.78	75,619.00
Emergency Management Donations	111.23	-	-	111.23
TR Regional Schools Commodity Resale	148,841.98	149,429.21	298,271.19	-
BOFC Commodity Resale	-	16,072.76	14,963.15	1,109.61
Donations of Memorial Type Capital Iter	3,815.00	2,916.00	4,341.00	2,390.00
Reserve for Sidewalk Improvements	3,000.00	-	-	3,000.00
Reserve for Special Duty-VCS Inc	75,000.00	-	-	75,000.00
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PAGE TOTAL	\$ 37,298,815.90	\$ 15,328,158.55	\$ 14,231,656.68	\$ 38,395,317.77

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
PREVIOUS PAGE TOTAL	37,298,815.90	15,328,158.55	14,231,656.68	38,395,317.77
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PAGE TOTAL	\$ 37,298,815.90	\$ 15,328,158.55	\$ 14,231,656.68	\$ 38,395,317.77

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

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

*Show as red figure

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	208,085,318.11	43,947,568.00
BOND ANTICIPATION NOTES PAYABLE		26,062,000.00
GENERAL SERIAL BONDS		84,767,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		41,987.67
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,894,312.37
UNFUNDED		34,487,477.18
ENCUMBRANCES PAYABLE		14,682,715.05
RESERVE TO PAY BANS		961,614.92
CAPITAL IMPROVEMENT FUND		594,585.45
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR CAPITAL /AFFD HOUSING TRUST DEBT		210,283.28
CAPITAL FUND BALANCE		435,774.19
	208,085,318.11	208,085,318.11

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	2,211,347.54	71,241,366.58	4,090,193.82	69,362,520.30
Grant Fund	-	-	-	-
Trust - Animal Control	-	358,205.61	41,898.45	316,307.16
Trust - Assessment	-	-	-	-
Trust - Municipal Open Space	-	1,662,353.41	27,320.07	1,635,033.34
Trust - LOSAP	-	-	-	-
Trust - CDBG	15,899.23	59,551.14	65,403.30	10,047.07
Trust - Other	71,210.05	31,953,942.36	719,978.09	31,305,174.32
Trust - Arts and Culture	-	-	-	-
General Capital	-	10,516,061.66	1,196,867.22	9,319,194.44
Bond & Interest	-	4,999.99	-	4,999.99
<u>UTILITIES:</u>				
Golf - Operating	500.00	1,067,412.00	63,951.69	1,003,960.31
Golf - Capital	-	145,133.79	-	145,133.79
Ice Rink - Operating	43,375.00	403,581.87	58,330.79	388,626.08
Ice Rink - Capital	-	60,000.00	-	60,000.00
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Total	2,342,331.82	117,472,608.41	6,263,943.43	113,550,996.80

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2021.
 I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2021.
 All "Certificates of Deposits", Repurchase Agreements" and other investments must be reported as cash and included in this certification.
(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: jtutela@tomsvrivotownship.com

Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK-CLEARING	67,393,119.87
TD BANK-PAYROLL	3,336,740.45
TD BANK-INTEREST AC	3,655.97
TD BANK-AGENCY	134,621.98
LAKELAND BANK-INTEREST AC	373,228.31
TD BANK- GENERAL CAPITAL	10,516,061.66
TD BANK- DOG LICENSE	358,205.61
TD BANK- CDBG	59,551.14
TD BANK-OPEN SPACE TRUST	1,662,353.41
TD BOND & INTEREST	4,999.99
TD BANK- TRUST	2,296,021.87
TD BANK- SELF INSURANCE	1,871,098.62
TD BANK- DEVELOPERS ESCROW	185,439.99
TD BANK- DEVELOPERS MASTER AC	4,421,845.08
TD BANK- DRAINAGE ASSESSMENT	89,250.00
TD BANK- AFFORDABLE HOUSING	4,034,660.23
TD BANK- LAND USE & DEVELOPMENT MASTER AC	26,867.60
TD BANK- LAND USE & DEVELOPMENT ESCROW	710,475.90
TD BANK - UNEMPLOYMENT TRUST	1,168,292.43
TD BANK- FEDERAL ASSET FORFEITURE FUND	334,720.88
TD BANK-ENGINEERING INSPECTION FEES MASTER AC	36,963.96
TD BANK- ENGINEERING INSPECTION FEES ESCROW	1,156,748.11
TD BANK- TTL REDEMPTION AC	8,191,265.24
OCEAN FIRST-PEDESTRIAN SAFETY FUND	430,122.51
LAKELAND BANK- TRUST	1,000,169.94
LAKELAND BANK INTEREST AC	6,000,000.00
TD BANK-BEY LEA GOLF OPERATING	1,067,412.00
TD BANK-BEY LEA GOLF CAPITAL	145,133.79
TD BANK-WINDING RIVER ICE RINK OPERATING	403,581.87
TD BANK- WINDING RIVER CAPITAL	60,000.00
PAGE TOTAL	117,472,608.41

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

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
NJDOT Transp Alternatives Prog (TA-2016)	939,000.00	-	-	-	-	939,000.00
NJDOT- Elevation of 6th Terrace, Harborside	118,750.00	-	-	-	-	118,750.00
Flood Mitigation Assistance FMA Grant	95,898.00	-	-	-	-	95,898.00
NJDOT FY20 Muni Aid Prog-Elev of Portions of Aldo Dr, Winds	400,000.00	-	-	-	-	400,000.00
NJDOT TAP Design Assistance Program	383,958.91	-	-	-	-	383,958.91
NJDOT Muni Aid Prog-Elev of Harbor Ct, Canal Lane & Harbor	365,000.00	-	-	-	-	365,000.00
TR Police Dept 24/7 Opioid Response Team Grant	149,999.80	-	-	-	-	149,999.80
Municipal Alliance Grant FY 2019 5thqtr (7/1/20-9/30/20)	2,344.39	-	2,344.39	-	-	-
Municipal Alliance Grant FY 2020 (10/1/20-6/30/21)	22,828.15	-	21,801.22	-	1,026.93	-
Safe & Secure FY2021 20-1507 (6/26/20-6/25/21)	60,000.00	-	60,000.00	-	-	-
STEP GRANT FFY20 (10/1/19- 9/30/2020)	39,581.45	-	-	-	39,581.45	-
Ocean County Census 2020 Outreach Grant	3,335.75	-	-	-	3,335.75	-
Ocean County History Grant	1,250.00	-	1,250.00	-	-	-
FEMA - Flood Mitigation Assistance	12,494.98	-	-	-	-	12,494.98
State of N.J. MVC "LEASE" Program 7/1/20-6/30/21	86,619.52	-	86,339.50	-	280.02	0.00
FFY19 ODMAP	135,910.00	-	-	-	-	135,910.00
Safe & Secure Communities Program	-	32,400.00	8,100.00	-	-	24,300.00
Body Armor Replacement Fund	-	10,505.39	10,505.39	-	-	-
Municipal Alliance Against Alcoholism & Drug Abuse	-	26,033.00	-	-	-	26,033.00
PAGE TOTALS	2,816,970.95	68,938.39	190,340.50	-	44,224.15	2,651,344.69

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	2,816,970.95	68,938.39	190,340.50	-	44,224.15	2,651,344.69
Drunk Driving Enforcement Fund	-	23,172.14	23,172.14	-	-	-
Police Department - STEP	-	69,850.00	48,825.72	-	21,024.28	-
State of N.J. MVC "LEASE" Program 7/1/21-6/30/22	-	129,929.28	-	-	-	129,929.28
Office of Emergency Management (EMAA FY19)	-	10,000.00	10,000.00	-	-	-
NJ DOT - Elevation of Broad Ave & Fifth Ave	-	323,600.00	-	-	-	323,600.00
NJ Electric Vehicle (EV) Charging	-	40,000.00	-	-	-	40,000.00
Recycling Tonnage	-	240,939.00	240,939.00	-	-	-
Clean Communities	-	223,520.71	223,520.71	-	-	-
Ocean County Senior/Caregiver	-	178,360.00	140,771.00	-	-	37,589.00
Ocean County Senior Trasporation Grant	-	2,000.00	2,000.00	-	-	-
Data Driven Approaches to Crime & Traffic Saftey (DDACTS)	-	22,500.00	22,000.00	-	-	500.00
OC CARES Grant	-	55,898.00	-	-	3,911.61	51,986.39
NJ DEP - Equipment Modernization Program	-	562,000.00	-	-	-	562,000.00
Federal Build Grant - Downtowm Loop Road Project	-	5,660,000.00	27,118.58	-	-	5,632,881.42
Body Worn Cameras Program - SFY21	-	313,852.00	125,540.80	-	-	188,311.20
American Recovery Plan (ARP) Grant	-	4,672,671.50	-	(4,672,671.50)	-	-
FY2021 Homeland Security Grant	-	10,000.00	-	-	-	10,000.00
						-
PAGE TOTALS	2,816,970.95	12,607,231.02	1,054,228.45	(4,672,671.50)	69,160.04	9,628,141.98

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	2,816,970.95	12,607,231.02	1,054,228.45	(4,672,671.50)	69,160.04	9,628,141.98
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						-
TOTALS	2,816,970.95	12,607,231.02	1,054,228.45	(4,672,671.50)	69,160.04	9,628,141.98

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
NJDEP Forestry Svcs. Not Net Loss -2014	-	-	-	-	-	-	-
NJDOT Transp Alternatives Program (TA-2016)	939,000.00	-	-	-	-	-	939,000.00
NJDOT Elevation of 6th Terrace, Harborside	-	-	-	300,270.61	300,270.61	-	-
Body Armor Grant SFY2018	-	-	-	893.75	893.75	-	-
Recycling Tonnage Grant (2016)	8,976.59	-	-	8,976.59	-	-	-
Clean Communities FY2019	22.06	-	-	3,927.06	3,905.00	-	-
NJDOT TAP Design Assistance Program	241,651.68	-	-	40,069.61	40,069.61	-	241,651.68
NJDOT Muni Aid Proj-Elev Harbor Ct, Canal	-	-	-	-	-	-	-
TR Police Dept 24/7 Opioid Response Team	149,999.80	-	-	-	(115,000.00)	-	34,999.80
Drunk Driving Enforcement Fund-2019	2,271.79	-	-	2,271.79	-	-	0.00
FEMA-Flood Mitigation Assistance Grant	95,898.00	-	-	-	-	-	95,898.00
FEMA-Flood Mitigation Assistance-Match	16,224.00	-	-	-	-	-	16,224.00
NJDOT-FY2020 Muni Aid Proj-Elev Aldo Dr,Windsor	-	-	-	-	-	-	-
Body Armor Grant SFY2019	3,147.38	-	-	6,075.43	2,928.05	-	-
Senior Center Match S&W 2020	31,119.28	-	-	-	-	31,119.28	-
Senior Center Match Fringe 2020	79,858.51	-	-	-	-	79,858.51	-
Senior Center Match& Additional O/E 2020	8,079.60	-	-	4,031.75	51.10	4,098.95	-
Senior Center - Participation O/E 2020	2,872.50	-	-	-	-	2,872.50	-
Caregivers Match & Fringe 2020	539.78	-	-	-	-	539.78	-
PAGE TOTALS	1,579,660.97	-	-	366,516.59	233,118.12	118,489.02	1,327,773.48

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,579,660.97	-	-	366,516.59	233,118.12	118,489.02	1,327,773.48
Caregivers - Participation 2020	1,500.00	-	-	-	-	1,500.00	-
Municipal Alliance Grant FY 2020 (10/1/20-6/30/21)	12,525.90	-	-	11,998.97	500.00	1,026.93	0.00
Municipal Alliance Grant Match FY 2020	43,002.09	-	-	36,954.09	-	-	6,048.00
Recycling Tonnage Grant (2017)	50,371.64	-	-	50,371.64	-	-	(0.00)
OC Historical Grant (1/1/20-12/31/20)	163.00	-	-	4,837.00	4,837.00	-	163.00
OC Historical Grant Match	1,245.37	-	-	3,968.29	3,754.63	-	1,031.71
FEMA-Flood Mitigation Assistance Grant	-	-	-	-	-	-	-
Census Grant -2020	2,685.75	-	-	-	650.00	3,335.75	-
STEP Grant FY20 (10/1/19-9/30/20)	39,252.78	-	-	-	-	39,252.78	-
Clean Communities FY2020	75,213.63	-	-	76,575.58	1,361.95	-	0.00
Safe & Secure FY2019 (6/26/20-6/25/21) 20-1507	30,000.00	-	-	30,000.00	-	-	-
FFY ODMAP Grant	135,910.00	-	-	-	(134,395.00)	-	1,515.00
2020 OC Senior Grant-Additional Funds-O/E	10,000.00	-	-	9,346.56	(115.77)	-	537.67
2020 OC Caregivers Grant-Additional Funds-O/E	7,388.78	-	-	10,033.20	5,061.76	-	2,417.34
State of N.J. MVC "LEASE"(7/1/20-6/30/21)	80,866.28	-	-	80,586.26	-	280.02	0.00
Senior Center Grant S&W 2021	-	98,878.00	-	98,878.00	-	-	-
Senior Center Match S&W 2021	-	283,188.00	-	269,391.71	-	-	13,796.29
Senior Center Match Fringe-2021	-	154,778.00	-	49,097.00	-	-	105,681.00
PAGE TOTALS	2,069,786.19	536,844.00	-	1,098,554.89	114,772.69	163,884.50	1,458,963.49

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,069,786.19	536,844.00	-	1,098,554.89	114,772.69	163,884.50	1,458,963.49
Senior Center Match & Additional Grant O/E 2021	-	48,122.00	28,000.00	50,953.27	(7,097.30)	-	18,071.43
Senior Transportation Grant - 2021	-	2,000.00	-	2,000.00	-	-	-
Caregivers - S&W 2021	-	59,360.00	-	57,186.47	-	-	2,173.53
Caregivers Match & Fringe 2021	-	28,730.00	-	18,163.05	-	-	10,566.95
Caregivers - O/E (Participation) 2021	-	920.00	-	603.70	-	-	316.30
Safe & Secure FY2020 (6/26/21-6/25/22) 21-1507	-	32,400.00	-	16,200.00	-	-	16,200.00
STEP Grant FY21 (10/1/20-9/30/21)	-	69,850.00	-	48,825.72	-	21,024.28	-
DDACTS FY201(10/1/20-9/30/21) PT-21-03-08-02	-	22,500.00	-	22,000.00	-	-	500.00
Body Armor Grant SFY2020	-	10,505.39	-	9,949.02	-	-	556.37
FY20 Emergency Management Agency Assist Grant(7/1/20-6/30/21)	-	10,000.00	-	10,000.00	-	-	-
OCCARES Grant	-	55,898.00	-	51,986.39	-	3,911.61	-
NJ DEP - Equipment Modernization Program	-	562,000.00	-	-	(551,800.00)	-	10,200.00
Federal Build Grant - Downtowm Loop Road Project	-	5,660,000.00	-	27,118.58	(222,881.42)	-	5,410,000.00
NJ Electric Vehicle (EV) Charging	-	40,000.00	-	-	-	-	40,000.00
Municipal Alliance Grant FY 2021 (10/1/21-6/30/22)	-	26,033.00	-	1,540.19	(160.00)	-	24,332.81
Municipal Alliance Grant Match FY 2021	-	6,508.25	-	-	-	-	6,508.25
Drunk Driving Enforcement Fund-2021	-	23,172.14	-	23,172.14	-	-	-
NJ DOT - Elevation of Broad Ave & Fifth Ave	-	323,600.00	-	-	-	-	323,600.00
PAGE TOTALS	2,069,786.19	7,518,442.78	28,000.00	1,438,253.42	(667,166.03)	188,820.39	7,321,989.13

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,069,786.19	7,518,442.78	28,000.00	1,438,253.42	(667,166.03)	188,820.39	7,321,989.13
Recycling Tonnage Grant (2018)	-	240,939.00	-	40,651.77	-	-	200,287.23
State of N.J. MVC "LEASE"(7/1/21-6/30/22)	-	-	129,929.28	46,332.50	-	-	83,596.78
Clean Communities FY2021	-	-	223,520.71	118,585.48	(1,536.84)	-	103,398.39
Body Worn Cameras Program - SFY21	-	-	313,852.00	1,826.35	(250,495.47)	-	61,530.18
American Recovery Plan (ARP) Grant	-	-	4,672,671.50	-	-	-	4,672,671.50
FY2021 Homeland Security Grant	-	-	10,000.00	-	-	-	10,000.00
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TOTALS	2,069,786.19	7,759,381.78	5,377,973.49	1,645,649.52	(919,198.34)	188,820.39	12,453,473.21

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
American Rescue Funding (ARF)	-	-	4,672,671.50	5,172,671.50	-	500,000.00
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TOTALS	-	-	4,672,671.50	5,172,671.50	-	500,000.00

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

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

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	6,859,006.94
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	69,853,611.62
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	161,258,672.25
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	160,695,994.47	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	7,421,684.72	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	69,853,611.62	XXXXXXXXXX
# Must include unpaid requisitions.	237,971,290.81	237,971,290.81

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	427,511.43
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	55,147,378.05
County Library	XXXXXXXXXX	6,016,475.02
County Health	XXXXXXXXXX	2,767,550.19
County Open Space Preservation	XXXXXXXXXX	1,993,303.80
Due County for Added and Omitted Taxes	XXXXXXXXXX	309,809.81
Paid	66,352,218.49	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	309,809.81	XXXXXXXXXX
	66,662,028.30	66,662,028.30

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
Fire District #1		5,674,042.63
Fire District #2		2,881,217.58
Special Improvement District		280,000.00
Total 2021 Levy	XXXXXXXXXX	8,835,260.21
Paid	8,835,260.21	XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	8,835,260.21	8,835,260.21

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	17,300,000.00	17,300,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	26,368,199.53	28,853,062.14	2,484,862.61
Added by N.J.S.A. 40A:4-87 (List on 17a)	5,377,973.49	5,377,973.49	-
			-
			-
Total Miscellaneous Revenue Anticipated	31,746,173.02	34,231,035.63	2,484,862.61
Receipts from Delinquent Taxes	4,300,000.00	4,693,025.10	393,025.10
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	88,115,061.65	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	88,115,061.65	93,753,427.87	5,638,366.22
	141,461,234.67	149,977,488.60	8,516,253.93

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	323,008,038.45
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	-	xxxxxxxxxx
Regional School Tax	161,258,672.25	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	65,924,707.06	xxxxxxxxxx
Due County for Added and Omitted Taxes	309,809.81	xxxxxxxxxx
Special District Taxes	8,835,260.21	xxxxxxxxxx
Municipal Open Space Tax	1,963,222.57	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	9,037,061.32
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	93,753,427.87	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	332,045,099.77	332,045,099.77

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	223,520.71	223,520.71	-
County of Ocean - Senior Center/Caregiver Additional	28,000.00	28,000.00	-
NJ Divison of Purchase + Property - MVC Lease Program	129,929.28	129,929.28	-
American Rescue Plan (ARP)	4,672,671.50	4,672,671.50	-
State Homeland Security Grant	10,000.00	10,000.00	-
Body Worn Camera Grant	313,852.00	313,852.00	-
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PAGE TOTALS	5,377,973.49	5,377,973.49	-

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: jtutela@tomsrivertownship.com

STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	5,377,973.49	5,377,973.49	-
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TOTALS	5,377,973.49	5,377,973.49	-

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: jtutela@tomsrivertownship.com

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		136,083,261.18
2021 Budget - Added by N.J.S.A. 40A:4-87		5,377,973.49
Appropriated for 2021 (Budget Statement Item 9)		141,461,234.67
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		141,461,234.67
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		141,461,234.67
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	118,409,867.88	
Paid or Charged - Reserve for Uncollected Taxes	9,037,061.32	
Reserved	12,734,258.06	
Total Expenditures		140,181,187.26
Unexpended Balances Canceled (see footnote)		1,280,047.41

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2021 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	2,484,862.61
Delinquent Tax Collections	XXXXXXXXXX	393,025.10
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	5,638,366.22
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	1,280,047.41
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	1,936,509.72
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	-
Sale of Municipal Assets	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	9,081,328.58
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	214,241.50
Prior Year Checks Cancelled		8,148.92
Cancellation of Grant Appropriations		188,820.39
Change Fund		200.00
Reserve for Insurance Receivable		1,890.70
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	69,853,611.62	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	69,853,611.62
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021	5,309.65	XXXXXXXXXX
Cancellation of Grant Receivables	69,160.04	
2020 Senior Disallowed	23,791.80	
Refund of Prior Year Revenue	165,408.88	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	20,963,770.78	XXXXXXXXXX
	91,081,052.77	91,081,052.77

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Youth and Program Fees	35,035.00
Vending Machine Commissions	3,636.91
Sale of Property	16,980.00
Cat Licenses	1,511.00
NJ Turnpike Authority EMS Pick up	1,000.00
Snug Harbor Pool Concessions	5,100.00
Senior Center Participation Contribution	4,732.00
CMS Retiree Drug Subsidy	27,098.90
Auction Proceeds	700.00
Miscellaneous (Steet Vacation, Bad Checks, Adevertising Space)	1,497.07
Salt Reimb Various Agencies	27,004.63
Sale of Containers	142,238.70
Castle Park Concessions	7,510.00
Tower Rental	107,441.25
Waste Material/Scrap Metal	112,294.82
Dumpster Rental/ Non Profit Solid Waste	27,180.81
Various Rentals	29,210.52
TR Girls Softball League Concession	3,380.00
Special Duty Administration Fee	149,031.83
DMV Inspection	695.00
Administrative Fee - Senior Citizens/Veterans	14,733.78
Landfill Cost Reimbursement/Insurance	51,428.63
Municipal Court Unclaimed Bail & Cancelled Checks	1,544.00
Prior Year's Budget Reimb	203,997.22
Refunds and Reimbursements	24,513.88
Polling Place Rent	2,000.00
Office Lease-Congressman	2,400.00
Recreational Permits	1,400.00
Tax Collector Miscellaneous	217,072.34
Legal/Certificate of Redemption Fees	6,150.00
Cost Of Advertising	92,163.43
Hospital Community Service Contribution	615,828.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,936,509.72

SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	30,465,872.99
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	20,963,770.78
4. Amount Appropriated in the 2021 Budget - Cash	17,300,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	34,129,643.77	xxxxxxxxxx
	51,429,643.77	51,429,643.77

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

Cash		69,362,520.30
Investments		
[REDACTED]		
Sub Total		69,362,520.30
Deduct Cash Liabilities Marked with "C" on Trial Balance		37,479,998.50
Cash Surplus		31,882,521.80
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	17,795.82	
Deferred Charges #	2,000,000.00	
Cash Deficit #	-	
Due From FEMA	229,326.15	
[REDACTED]		
[REDACTED]		
Total Other Assets		2,247,121.97
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		34,129,643.77

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2021 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			\$ 326,278,240.89
or			
(Abstract of Ratables)			\$
2. Amount of Levy - Special District Taxes			\$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$ 1,527,550.04
5a. Subtotal 2021 Levy	\$ 327,805,790.93		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy			\$ 327,805,790.93
6. Transferred to Tax Title Liens			\$ 46,294.51
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ 350,684.83
9. Discount Allowed			\$
10. Collected in Cash: In 2020	\$ 3,525,461.62		
In 2021*	\$ 315,916,990.86		
Homestead Benefit Credit	\$ 2,800,473.64		
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 765,112.33		
Total To Line 14	\$ 323,008,038.45		
11. Total Credits			\$ 323,405,017.79
12. Amount Outstanding December 31, 2021			\$ 4,400,773.14
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is	98.53%		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ 323,008,038.45
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 323,008,038.45

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

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

* Include overpayments applied as part of 2021 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2021

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 323,008,038.45
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 323,008,038.45
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 327,805,790.93
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.54%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 323,008,038.45
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 323,008,038.45
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 327,805,790.93
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.54%</u>

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	13,164.51	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	144,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	595,948.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	35,252.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	10,337.67
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	23,791.80
9. Received in Cash from State	XXXXXXXXXX	736,689.22
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	17,795.82
Due To State of New Jersey	-	XXXXXXXXXX
	788,614.51	788,614.51

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

Line 2	144,250.00
Line 3	595,948.00
Line 4	35,252.00
Sub - Total	775,450.00
Less: Line 7	10,337.67
To Item 10, Sheet 22	765,112.33

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

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	4,200,000.00
Taxes Pending Appeals	4,200,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
2021 Budget Appropriations			1,000,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		4,691,578.84	XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2021		508,421.16	XXXXXXXXXX
Taxes Pending Appeals*	508,421.16	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021		5,200,000.00	5,200,000.00

cdileo@tomsrivertownship.com
Signature of Tax Collector

T-1573
License #

2/4/2022
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		5,081,950.34	XXXXXXXXXX
A. Taxes	4,678,170.19	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	403,780.15	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	154,077.65
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		191,470.60	XXXXXXXXXX
5. Added Tax Title Liens		3,600.36	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 59.85
B. Tax Title Liens - Transfers from Taxes		(1) 59.85	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	5,122,943.65
8. Totals		5,277,081.15	5,277,081.15
9. Balance Brought Down		5,122,943.65	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	4,693,025.10
A. Taxes	4,655,703.56	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	37,321.54	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		96.80	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		46,294.51	XXXXXXXXXX
13. 2021 Taxes		4,400,773.14	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	4,877,083.00
A. Taxes	4,460,572.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	416,510.13	XXXXXXXXXX	XXXXXXXXXX
15. Totals		9,570,108.10	9,570,108.10

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No. 10 divided by Item No. 9) is 91.60%

17. Item No.14 multiplied by percentage shown above is 4,467,408.03 and represents the maximum amount that may be anticipated in 2022.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2021	261,200.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	261,200.00
	261,200.00	261,200.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
	Revaluation	-	500,000.00	2,500,000.00	500,000.00		2,000,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	500,000.00	2,500,000.00	500,000.00	-	2,000,000.00

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

Judith Tutela
 Chief Financial Officer

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

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

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

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	83,787,000.00	
Issued	xxxxxxxx	11,660,000.00	
Paid	10,680,000.00	xxxxxxxx	
Outstanding - December 31, 2021	84,767,000.00	xxxxxxxx	
	95,447,000.00	95,447,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 12,440,000.00
2022 Interest on Bonds*		\$ 2,721,136.54	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 2,721,136.54

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Tax Appeal Refunding Bonds	-	11,660,000.00	9/1/2021	2.00%
Total	-	11,660,000.00		

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	85,031.33	
Issued	xxxxxxxxxx		
Paid	43,043.66	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	41,987.67	xxxxxxxxxx	
	85,031.33	85,031.33	
2022 Loan Maturities			\$ 41,987.67
2022 Interest on Loans			\$ 1,425.00
Total 2022 Debt Service for NJEIT Loan			\$ 43,412.67
LOAN			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF BONDS ISSUED DURING 2021

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

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
4398-13 Various Capital Improvements	480,000.00	6/15/2021	480,000.00	06/15/22	1.0000%	-	4,800.00	06/15/22
4420-13 Road Paving & Drainage Costs	16,500.00	6/15/2021	16,500.00	06/15/22	1.0000%	-	165.00	06/15/22
4463-14 Various Capital Improvements	49,000.00	6/15/2021	49,000.00	06/15/22	1.0000%	-	490.00	06/15/22
4464-14 Various Paving, Drainage & Bulhead Imp	12,000.00	6/15/2021	12,000.00	06/15/22	1.0000%	-	120.00	06/15/22
4466-14 Acquisition of Various Equipment	60,000.00	6/15/2021	60,000.00	06/15/22	1.0000%	-	600.00	06/15/22
4497-15 Various Paving, Drainage & Roadway Im	910,000.00	6/15/2021	910,000.00	06/15/22	1.0000%	-	9,100.00	06/15/22
4507-16 Acq of Property and Other Related Exp	9,785,000.00	6/21/2016	6,910,000.00	06/15/22	1.0000%	123,860.76	69,100.00	06/15/22
4507-16 Acq of Property and Other Related Exp	1,025,000.00	6/18/2019	1,025,000.00	06/15/22	1.0000%	12,974.68	10,250.00	06/15/22
4507-16 Acq of Property and Other Related Exp	10,000.00	6/17/2020	10,000.00	06/15/22	1.0000%	-	100.00	06/15/22
4507-16 Acq of Property and Other Related Exp	40,000.00	6/15/2021	40,000.00	06/15/22	1.0000%	-	400.00	06/15/22
4564-17 Purch and Replmt of Various Equipmt &	40,000.00	6/15/2021	40,000.00	06/15/22	1.0000%	-	400.00	06/15/22
4565-17 Various Capital Improvements	175,000.00	6/15/2021	175,000.00	06/15/22	1.0000%	-	1,750.00	06/15/22
4567-17 Various Drainage Improvmts	227,500.00	6/15/2021	227,500.00	06/15/22	1.0000%	-	2,275.00	06/15/22
4572-18 Acquisition & Preparation Site located at	3,300,000.00	6/19/2018	3,250,000.00	6/15/2022	1.0000%	46,025.10	32,500.00	6/15/2022
Page Totals	16,130,000.00		13,205,000.00			182,860.55	132,050.00	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	16,130,000.00		13,205,000.00			182,860.55	132,050.00	
4572-18 Acquisition & Preparation Site locat	457,000.00	6/18/2019	457,000.00	06/15/22	1.0000%	6,373.78	4,570.00	06/15/22
4613-18 Various Paving & Roadway Improv	3,400,000.00	6/15/2021	3,400,000.00	06/15/22	1.0000%		34,000.00	06/15/22
4639-19 Purchase & Replacemt of Various	600,000.00	6/15/2021	600,000.00	06/15/22	1.0000%		6,000.00	06/15/22
4641-19 Various Capital Improvements	300,000.00	6/15/2021	300,000.00	06/15/22	1.0000%		3,000.00	06/15/22
4673-20 Various Capital Impr& acq of variou	6,500,000.00	6/15/2021	6,500,000.00	06/15/22	1.0000%		65,000.00	06/15/22
4683-20 Acquisition of Capital Equipment	1,600,000.00	6/15/2021	1,600,000.00	06/15/22	1.0000%		16,000.00	06/15/22
PAGE TOTALS	28,987,000.00		26,062,000.00			189,234.33	260,620.00	

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	28,987,000.00		26,062,000.00			189,234.33	260,620.00	
PAGE TOTALS	28,987,000.00		26,062,000.00			189,234.33	260,620.00	

Sheet 33
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
ORD. 3718-02 Acquisition of Property	-	-	-	2,220.00	1,902.98	-	317.02	-
ORD. 4188-09 Various Capital Improvements	20,000.00	-	-	-	-	-	20,000.00	-
ORD. 4282-10 Various Capital Improvements	18,632.29	-	-	-	5,482.00	-	13,150.29	-
ORD. 4283-10 Various Capital Improvements	78,926.06	-	-	18,546.50	7,526.50	-	89,946.06	-
ORD. 4321-11 Various Drainage and Bulkhead Impr	-	-	-	270,865.73	270,865.73	-	-	-
ORD. 4322-11 Acquisition of Property	-	-	-	3,199.24	-	-	3,199.24	-
ORD. 4323-11/4336-11 Various Capital Impr	4,276.40	-	-	123,590.79	127,430.64	-	436.55	-
ORD. 4324-11 Various Improvements To Twp Parks & R	-	-	-	74.00	74.00	-	-	-
ORD. 4364-12 Various Capital Improvements	395.51	-	-	16,053.47	14,226.78	-	2,222.20	-
ORD. 4369-12 Various Bulkhead Improvements	22,654.14	-	-	408,443.31	408,443.31	-	22,654.14	-
ORD. 4370-12 Various Capital Improvements	141,487.15	-	-	3,895.36	59,531.08	-	85,851.43	-
ORD. 4371-12 Acq of Various Equipmt & Related Exp	37.00	-	-	46,172.76	46,172.76	-	37.00	-
ORD. 4398-13/4418-13/4515-16 Various Capital Imp	1,577.41	11,751,104.00	-	53,461.75	847,518.95	-	-	10,958,624.21
ORD. 4419-13 Various Capital Improvements	24,110.93	58,800.00	-	1,008,143.19	933,850.10	-	98,404.02	58,800.00
ORD. 4420-13 Road Paving & Drainage Costs	-	1,176.39	-	6,093.00	6,109.40	-	-	1,159.99
ORD. 4421-13 Acq of Various Equipmt & Related Exp	-	18,886.43	-	174,770.04	193,656.47	-	-	-
ORD. 4463-14 Various Capital Improvements	-	2,073,380.58	-	171,294.75	187,409.25	-	-	2,057,266.08
ORD. 4464-14 Various Paving, Drainage & Bulkhead Imr	-	46,658.21	-	597,834.75	597,846.66	-	-	46,646.30
ORD, 4466-14 Acq of Various Equipment	-	31,606.61	-	88,859.95	104,255.33	-	-	16,211.23
Page Total	312,096.89	13,981,612.22	-	2,993,518.59	3,812,301.94	-	336,217.95	13,138,707.81

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	312,096.89	13,981,612.22	-	2,993,518.59	3,812,301.94	-	336,217.95	13,138,707.81
ORD 4486-15 Acq. Of Various Computer Prog,Equipmt&	-	-	-	23,934.87	23,934.87	-	-	-
ORD 4487-15Acq of Var Computer Prog Equipmt&Rel E	10,862.93	-	-	41,046.25	41,046.25	-	10,862.93	-
ORD 4497-15 Var Paving,Drainage&Rdwy Imp&Rel Exp	-	-	-	1,334,565.01	1,334,565.01	-	-	-
ORD 4498-15 Design,Constr&Reconstr of Twp Bldgs&R	2,089.47	-	-	-	-	-	2,089.47	-
ORD 4499-15 Twp wide Bulkhead Replacement & Impr	75,000.00	-	-	-	-	-	75,000.00	-
ORD 4500-15 Various Capital Impr & Other Rel Exp	1,436,122.59	-	-	472,634.06	(921,151.32)	-	37,893.21	-
ORD 4507-16/4522-16 Acq of Property & Other Rel Exp	-	1,425,000.00	-	20,660.30	20,660.30	-	-	1,425,000.00
ORD 4519-16 Acquisition of Land	44,678.60	-	-	19,176.22	27,613.39	-	36,241.43	-
ORD 4555-17 Reappropriation Ordinance	10,846.40	-	-	707,545.51	718,391.91	-	-	-
ORD 4564-17 Purch&Repl of Various Equipmt& Vehicles	-	35,886.52	-	18,265.83	52,944.72	-	-	1,207.63
ORD 4565-17 Various Capital Improvements	-	2,511,234.80	-	1,873,997.56	1,995,870.11	-	-	2,389,362.25
ORD 4566-17 Various Paving & Roadway Improvements	-	-	-	70,000.02	70,000.02	-	-	-
ORD 4567-17 Various Drainage Improvemnts	-	71,255.99	-	527,260.49	598,516.48	-	-	-
ORD 4572-18 Acq & Prep Site loc at 2 W Water St & rel	-	980,882.53	-	8,332.14	(981,849.83)	-	-	-
ORD 4611-18 Various Capital Improvements	-	871,950.76	-	267,633.87	369,994.03	-	-	769,590.60
ORD 4612-18 Purch & Replmt of Various Equipmt & Vel	-	148,138.22	-	79,278.75	202,999.52	-	-	24,417.45
ORD 4613-18Various Paving and Roadway Improvermen	-	928,331.77	-	1,547,106.43	2,380,514.05	-	-	94,924.15
ORD 4638-19Various Paving & Roadway Impr & rel exp	-	154,645.19	-	1,606,475.23	1,332,349.34	-	-	428,771.08
PAGE TOTALS	1,891,696.88	21,108,938.00	-	11,611,431.13	11,078,700.79	-	498,304.99	18,271,980.97

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,891,696.88	21,108,938.00	-	11,611,431.13	11,078,700.79	-	498,304.99	18,271,980.97
ORD 4639-19Purchase&Replacemt of Var Equipmt&Veh	-	379,223.49	-	1,561,718.41	1,701,851.47	-	-	239,090.43
ORD 4641-19Various Capital Improvements	-	1,877,097.69	-	1,442,577.40	1,757,617.26	-	-	1,562,057.83
ORD 4673-20Various Capital Improvements & Acq of	-	6,798,884.05	-	4,747,685.13	8,372,534.95	-	-	3,174,034.23
ORD 4683-20Acquisition of Capital Equipment	250,000.00	4,750,000.00	-	-	1,157,774.39	-	-	3,842,225.61
ORD 4707-21 Payment of Amounts Owed To BASF Cor	-	-	13,000,000.00	-	12,700,000.00	300,000.00	-	-
ORD 4708-21 Various Capital Imp & Acq of Various Cap	-	-	10,097,163.00	-	2,699,074.89	-	-	7,398,088.11
ORD 4709-21 Capital Improvements	-	-	985,532.25	-	985,532.25	-	-	-
ORD 4710-21Capital Improvements	-	-	1,396,007.38	-	-	-	1,396,007.38	-
ORD 4711-21 Acq by NJDEP of Real prop designed BL	-	-	685,000.00	-	685,000.00	-	-	-
PAGE TOTALS	2,141,696.88	34,914,143.23	26,163,702.63	19,363,412.07	41,138,086.00	300,000.00	1,894,312.37	34,487,477.18

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,141,696.88	34,914,143.23	26,163,702.63	19,363,412.07	41,138,086.00	300,000.00	1,894,312.37	34,487,477.18
GRAND TOTALS	2,141,696.88	34,914,143.23	26,163,702.63	19,363,412.07	41,138,086.00	300,000.00	1,894,312.37	34,487,477.18

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	449,443.45
Received from 2021 Budget Appropriation*	XXXXXXXXXX	650,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	504,858.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	594,585.45	XXXXXXXXXX
	1,099,443.45	1,099,443.45

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord 4707-21 Payment of Amounts Owed	13,000,000.00	13,000,000.00	-	-
Ord 4708-21 Various Capital Impr& acc	10,097,163.00	9,592,305.00	504,858.00	-
Ord 4709-21 Capital Improvements	985,532.25	-	-	985,632.25
Ord 4710-21 Capital Improvements	1,396,007.38	-	-	1,396,007.38
Ord 4711-21 Acq by NJDEP of Real prop	685,000.00	-	-	685,000.00
Total	26,163,702.63	22,592,305.00	504,858.00	3,066,639.63

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	202,779.91
Premium on Sale of Bonds	xxxxxxxxxx	232,994.28
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	435,774.19	xxxxxxxxxx
	435,774.19	435,774.19

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

- | | | |
|---|----|-----------------------|
| 1. Total Tax Levy for Year 2021 was | \$ | <u>327,805,790.93</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>323,008,038.45</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>229,464,053.65</u> |

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO **YES**

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

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

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

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

Answer YES or NO **NO**

D.

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

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<u> </u>	\$	<u> </u> \$ <u> </u> -
2. County Taxes	\$	<u> </u>	\$	<u> </u> 309,809.81 \$ <u> </u> 309,809.81
3. Amounts due Special Districts	\$	<u> </u>	\$	<u> </u> - \$ <u> </u> -
4. Amount due School Districts for School Tax	\$	<u> </u>	\$	<u> </u> 7,421,684.72 \$ <u> </u> 7,421,684.72

UTILITIES ONLY

Note:

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

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

**POST CLOSING
TRIAL BALANCE - BEY LEA GOLF COURSE 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	1,003,960.31	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		65,605.23
Encumbrances Payable		26,228.75
Accrued Interest on Bonds and Notes		1,345.31
Due to - SSA		14,935.58
Sales Tax Payable		394.01
Accounts Payable		4,755.77
Subtotal - Cash Liabilities		113,264.65 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		890,695.66
Total	1,003,960.31	1,003,960.31

(Do not crowd - add additional sheets)

**POST CLOSING
BALANCE - BEY LEA GOLF COURSE UTILITY FUND (continued)
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	270,540.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	270,540.00
CASH	145,133.79	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	4,829,479.92	
AUTHORIZED AND UNCOMPLETED	2,150,063.97	
PAGE TOTALS	7,395,217.68	270,540.00

(Do not crowd - add additional sheets)

ANALYSIS OF BEY LEA GOLF COURSE UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

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

Sheet 43

*Show as red figure

SCHEDULE OF BEY LEA GOLF COURSE UTILITY BUDGET - 20

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	170,570.00	170,570.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
			-
Green Fees	1,000,000.00	1,557,657.12	557,657.12
Concessions	75,000.00	102,819.50	27,819.50
Miscellaneous	500.00	29,531.59	29,031.59
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	1,246,070.00	1,860,578.21	614,508.21
Deficit (General Budget) **			-
	1,246,070.00	1,860,578.21	614,508.21

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		1,246,070.00
Added by N.J.S.A. 40A:4-87		-
Emergency		-
Total Appropriations		1,246,070.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,246,070.00
Deduct Expenditures:		
Paid or Charged	1,180,302.27	
Reserved	65,605.23	
Surplus (General Budget)**		
Total Expenditures		1,245,907.50
Unexpended Balance Canceled (See Footnote)		162.50

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

BEY LEA GOLF COURSE UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,860,578.21	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		1,860,578.21
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	1,180,302.27	
Reserved	65,605.23	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,245,907.50	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,245,907.50
Excess		614,670.71
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	614,670.71	
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 Bey Lea Golf Course Utility for 2020

2020 Appropriation Reserves Canceled in 2021	89,083.97	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		89,083.97

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

RESULTS OF 2021 OPERATIONS - BEY LEA GOLF COURSE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	614,508.21
Unexpended Balances of Appropriations	XXXXXXXXXX	162.50
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	89,083.97
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	703,754.68	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	703,754.68	703,754.68

OPERATING SURPLUS - BEY LEA GOLF COURSE UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	357,510.98
Excess in Results of 2021 Operations	XXXXXXXXXX	703,754.68
Amount Appropriated in the 2021 Budget - Cash	170,570.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	890,695.66	XXXXXXXXXX
	1,061,265.66	1,061,265.66

ANALYSIS OF BALANCE DECEMBER 31, 2021 (FROM BEY LEA GOLF COURSE UTILITY - TRIAL BALANCE)

Cash		1,003,960.31
Investments		
Interfund Accounts Receivable		
Subtotal		1,003,960.31
Deduct Cash Liabilities Marked with "C" on Trial Balance		113,264.65
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		890,695.66
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		890,695.66

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

SCHEDULE OF BEY LEA GOLF COURSE UTILITY ACCOUNTS RECEIVABLE

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

SCHEDULE OF BEY LEA GOLF COURSE UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
BEY LEA GOLF COURSE UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Sheet 48a

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

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
BEY LEA GOLF COURSE UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
BEY LEA GOLF COURSE UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	XXXXXXXXXX	360,000.00	
Issued	XXXXXXXXXX	-	
Paid	40,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	320,000.00	XXXXXXXXXX	
	360,000.00	360,000.00	
2022 Bond Maturities - Capital Bonds			\$ 40,000.00
2022 Interest on Bonds		\$ 12,787.50	

INTEREST ON BONDS - BEY LEA GOLF COURSE UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$ 12,787.50
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 1,345.31
Subtotal	\$ 11,442.19
Add: Interest to be Accrued as of 12/31/2022	\$ 1,195.31
Required Appropriation 2022	\$ 12,637.50

LIST OF BONDS ISSUED DURING 2021

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR LOANS
BEY LEA GOLF COURSE UTILITY LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
BEY LEA GOLF COURSE UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - BEY LEA GOLF COURSE UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR LOANS
BEY LEA GOLF COURSE UTILITY LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
BEY LEA GOLF COURSE UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - BEY LEA GOLF COURSE UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

DEBT SERVICE FOR BEY LEA GOLF COURSE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR BEY LEA GOLF COURSE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - BEY LEA GOLF COURSE UTILITY BUDGET	
2022 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2022	\$
Required Appropriation 2022	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR BEY LEA GOLF COURSE UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS BEY LEA GOLF COURSE UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEY LEA GOLF COURSE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
ORD. 3990-06: Various Golf Course Utility Capital I	63.97	-	-		-	-	63.97	
ORD. 4124-07: Golf Course Utility Capital Irrigation	-	94.97	-					94.97
PAGE TOTALS	63.97	94.97	-	-	-	-	63.97	94.97

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEY LEA GOLF COURSE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	63.97	94.97	-	-	-	-	63.97	94.97
PAGE TOTALS	63.97	94.97	-	-	-	-	63.97	94.97

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEY LEA GOLF COURSE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	63.97	94.97	-	-	-	-	63.97	94.97
PAGE TOTALS	63.97	94.97	-	-	-	-	63.97	94.97

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEY LEA GOLF COURSE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	63.97	94.97	-	-	-	-	63.97	94.97
PAGE TOTALS	63.97	94.97	-	-	-	-	63.97	94.97

Sheet
52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS BEY LEA GOLF COURSE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	63.97	94.97	-	-	-	-	63.97	94.97
TOTALS	63.97	94.97	-	-	-	-	63.97	94.97

Sheet 52.4

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

BEY LEA GOLF COURSE UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	30,540.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	30,540.00	XXXXXXXXXX
	30,540.00	30,540.00

BEY LEA GOLF COURSE UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

BEY LEA GOLF COURSE 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
	-	-	-	-

BEY LEA GOLF COURSE UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

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

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

POST CLOSING
RIAL BALANCE - WINDING RIVER ICE RINK UTILITY FUN
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	388,626.08	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		280,249.81
Encumbrances Payable		32,498.29
Accrued Interest on Bonds and Notes		-
Due to - SSA		6,622.18
Sales Tax Payable		25.36
Accounts Payable		1,497.01
Subtotal - Cash Liabilities		320,892.65 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		67,733.43
Total	388,626.08	388,626.08

(Do not crowd - add additional sheets)

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

POST CLOSING
AL BALANCE - WINDING RIVER ICE RINK UTILITY FUND (co
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	450,000.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	450,000.00
CASH	60,000.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED	450,000.00	
PAGE TOTALS	960,000.00	450,000.00

(Do not crowd - add additional sheets)

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

**POST CLOSING
BALANCE - WINDING RIVER ICE RINK UTILITY FUND (co
AS AT DECEMBER 31, 2021
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	960,000.00	450,000.00
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		450,000.00
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO BEY LEA GOLF COURSE OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		60,000.00
CAPITAL FUND BALANCE		-
TOTALS	960,000.00	960,000.00

(Do not crowd - add additional sheets)

ANALYSIS OF WINDING RIVER ICE RINK UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

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

Sheet 43

*Show as red figure

SCHEDULE OF WINDING RIVER ICE RINK UTILITY BUDGET - 2

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	80,000.00	80,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
			-
Ice Rink Fees	525,000.00	946,084.78	421,084.78
Miscellaneous	1,300.00	271.36	(1,028.64)
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	606,300.00	1,026,356.14	420,056.14
Deficit (General Budget) **	527,020.00	-	(527,020.00)
	1,133,320.00	1,026,356.14	(106,963.86)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	1,133,320.00
Added by N.J.S.A. 40A:4-87	-
Emergency	-
Total Appropriations	1,133,320.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,133,320.00
Deduct Expenditures:	
Paid or Charged	853,070.19
Reserved	280,249.81
Surplus (General Budget)**	
Total Expenditures	1,133,320.00
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

WINDING RIVER ICE RINK UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,026,356.14	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	172,928.05	
Total Revenue Realized		1,199,284.19
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	853,070.19	
Reserved	280,249.81	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,133,320.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,133,320.00
Excess		65,964.19
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	65,964.19	
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 Winding River Ice Rink Utility for 2020

2020 Appropriation Reserves Canceled in 2021	172,928.05	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		172,928.05

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

RESULTS OF 2021 OPERATIONS - WINDING RIVER ICE RINK UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	172,928.05
Deficit in Anticipated Revenues	106,963.86	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	65,964.19	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	172,928.05	172,928.05

OPERATING SURPLUS - WINDING RIVER ICE RINK UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	81,769.24
Excess in Results of 2021 Operations	XXXXXXXXXX	65,964.19
Amount Appropriated in the 2021 Budget - Cash	80,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	67,733.43	XXXXXXXXXX
	147,733.43	147,733.43

ANALYSIS OF BALANCE DECEMBER 31, 2021 (FROM WINDING RIVER ICE RINK UTILITY - TRIAL BALANCE)

Cash		388,626.08
Investments		
Interfund Accounts Receivable		
Subtotal		388,626.08
Deduct Cash Liabilities Marked with "C" on Trial Balance		320,892.65
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		67,733.43
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		67,733.43

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

SCHEDULE OF WINDING RIVER ICE RINK UTILITY ACCOUNTS RECEIVABLE

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

SCHEDULE OF WINDING RIVER ICE RINK UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WINDING RIVER ICE RINK UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Sheet 48a

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

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
WINDING RIVER ICE RINK UTILITY ASSESSMENT BONDS**

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

INTEREST ON BONDS - WINDING RIVER ICE RINK UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR LOANS
WINDING RIVER ICE RINK UTILITY LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
WINDING RIVER ICE RINK UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - WINDING RIVER ICE RINK UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR LOANS
WINDING RIVER ICE RINK UTILITY LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
WINDING RIVER ICE RINK UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - WINDING RIVER ICE RINK UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

DEBT SERVICE FOR WINDING RIVER ICE RINK UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR WINDING RIVER ICE RINK UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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

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

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

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

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

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

INTEREST ON NOTES - WINDING RIVER ICE RINK UTILITY BUDGET	
2022 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2022	\$
Required Appropriation 2022	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WINDING RIVER ICE RINK UTILITY ASSESSMENT NOTES

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

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 WINDING RIVER ICE RINK UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WINDING RIVER ICE RINK (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
4320-11 Improvement to Winding River Skating Rink	-	450,000.00	-		-	-	-	450,000.00
Total	70000-	-	450,000.00	-	-	-	-	450,000.00

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WINDING RIVER ICE RINK (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	450,000.00	-	-	-	-	-	450,000.00
PAGE TOTALS	-	450,000.00	-	-	-	-	-	450,000.00

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WINDING RIVER ICE RINK (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	450,000.00	-	-	-	-	-	450,000.00
PAGE TOTALS	-	450,000.00	-	-	-	-	-	450,000.00

Sheet
52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WINDING RIVER ICE RINK (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	450,000.00	-	-	-	-	-	450,000.00
PAGE TOTALS	-	450,000.00	-	-	-	-	-	450,000.00

Sheet
52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WINDING RIVER ICE RINK (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	450,000.00	-	-	-	-	-	450,000.00
TOTALS	-	450,000.00	-	-	-	-	-	450,000.00

Sheet 52
Totals

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

WINDING RIVER ICE RINK UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	60,000.00
Received from 2022 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	60,000.00	XXXXXXXXXX
	60,000.00	60,000.00

WINDING RIVER ICE RINK UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WINDING RIVER ICE RINK UTILITY CAPITAL FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
	-	-	-	-

WINDING RIVER ICE RINK UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2022

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