

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021
(UNAUDITED)

POPULATION LAST CENSUS 5,157
NET VALUATION TAXABLE 2021 1,400,390,700
MUNICODE 0514

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.

CITY of WILDWOOD, County of CAPE MAY

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 splaza@wildwoodnj.org
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, SUSAN PLAZA, am the Chief Financial Officer, License # N0682, of the CITY of WILDWOOD, County of CAPE MAY 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 splaza@wildwoodnj.org
Title Chief Financial Officer
Address 4400 New Jersey Avenue
Phone Number (609) 846-2013
Fax Number (609) 522-6905

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 CITY of WILDWOOD 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:

HARVEY C. COCOZZA JR. - RMA#551

(Registered Municipal Accountant)

FORD SCOTT & ASSOCIATES, LLC

(Firm Name)

1535 HAVEN AVENUE

(Address)

Certified by me

OCEAN CITY, NJ 08226

(Address)

this 18th day February, 2022

609-399-6333

(Phone Number)

609-399-3710

(Fax Number)

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

CITY OF WILDWOOD

Chief Financial Officer:

SUSAN PLAZA

Signature:

splaza@wildwoodnj.org

Certificate #:

N0682

Date:

2/18/2022

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:

CITY OF WILDWOOD

Chief Financial Officer:

Signature:

Certificate #:

Date:

21-6001360

Fed I.D. #

CITY OF WILDWOOD

Municipality

CAPE MAY

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>11,850,649.14</u>	\$ <u>490,054.68</u>	\$ <u>-</u>

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

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

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

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

splaza@wildwoodnj.org

Signature of Chief Financial Officer

2/18/2022

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 CITY of WILDWOOD
County of CAPE MAY 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 \$

1,405,531,500.00

jhesley@wildwoodnj.org
SIGNATURE OF TAX ASSESSOR

CITY OF WILDWOOD
MUNICIPALITY

CAPE MAY
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 Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled

Title of Account		Debit	Credit
CASH		9,169,652.38	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	523.59
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	32,515.09		
SUBTOTAL		32,515.09	
TAX TITLE LIENS RECEIVABLE		17,434.21	
PROPERTY ACQUIRED FOR TAXES		766,900.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
DEPOSITS		2,200.00	
HAZARD LIENS RECEIVABLE		1,145.00	
NJSEA MORTGAGE RECEIVABLE		2,449,314.00	
NJSEA PILOT RECEIVABLE		360,000.00	
REVENUE ACCOUNTS RECEIVABLE		4,992.63	
DEFERRED CHARGES:			
EMERGENCY		379,000.00	
SPECIAL EMERGENCY (40A:4-55)		80,000.00	
DEFICIT		-	
Page Totals:		13,263,153.31	523.59

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 Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	13,263,153.31	523.59
APPROPRIATION RESERVES		1,151,155.52
ENCUMBRANCES PAYABLE		1,120,827.56
CONTRACTS PAYABLE		-
TAX OVERPAYMENTS		47,615.95
PREPAID TAXES		1,445,730.06
REFUNDS PAYABLE		4,314.31
ACCOUNTS PAYABLE		206.52
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		9,881.76
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		28,241.71
TAX MAP		82,066.96
LAND SALE ESCROW		25,000.00
PERFORMANCE DEPOSITS		160,961.35
STREET OPENING PERMITS		254,308.11
POLICE CLASS II		6,550.00
HUMAN SERVICES		175.00
GWTD AUTHORITY FEE		1,925.00
INSURANCE PROCEEDS		264,300.13
SMALL CELL FACILITIES		4,150.00
PAGE TOTAL	13,263,153.31	4,607,933.53

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 Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled

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

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

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	348,876.86	
GRANTS RECEIVABLE	691,245.38	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		481,889.50
APPROPRIATED RESERVES		523,349.22
UNAPPROPRIATED RESERVES		34,883.52
TOTALS	1,040,122.24	1,040,122.24

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	618.00	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		618.00
FUND TOTALS	618.00	618.00
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	100,447.78	
DUE TO -		
RESERVE FOR REVOLVING LOAN FUND		100,447.78
FUND TOTALS	100,447.78	100,447.78
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	5,192,901.89	
DUE TO STATE-SURCHARGE FEES		5,391.00
RESERVE FOR:		
DEPOSITS FOR REDEMPTION OF TAX SALE CERTIFICATES		67,615.66
PREMIUMS RECEIVED AT TAX SALE		1,509,000.00
SANITARY LANDFILL FACILITY CLOSURE		15,138.83
TOURISM DEVELOPMENT COMMISSION		165,957.22
DEVELOPER FEES (HOUSING)		334,692.53
ACCUMULATED ABSENCES		1,136,174.41
STORM RECOVERY		31,913.96
CITY BEAUTIFICATION DONATIONS		72,018.53
OTHER TRUST FUNDS PAGE TOTAL	5,192,901.89	3,337,902.14

(Do not crowd - add additional sheets)

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

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Previous Totals	5,192,901.89	3,337,902.14
OTHER TRUST FUNDS (continued)		
RESERVE FOR:		
BEACH PATROL DONATIONS		13,394.92
BEACH EVENTS DONATIONS		8,850.80
MEMORIAL BENCHES		12,597.00
RECREATION		24,492.66
SPECIAL EVENTS		44,256.94
PARKING OFFENSE ADJUDICATION ACT		19,640.01
FIRE PENALTY - COMPENSATORY		37,357.02
FIRE PENALTY - DEDICATED		22,171.63
OUTSIDE EMPLOYMENT - OFF DUTY POLICE OFFICERS		-
POLICE K-9 UNIT DONATIONS		320.04
POLICE YOUTH CAMP PROGRAM DONATIONS		2,833.32
UCC CODE ENFORCEMENT FEES		91,461.65
POLICE FORFEITURE		52,485.53
SELF INSURANCE		784,338.99
PAYROLL		138,553.67
LIFEGUARD PENSION		439,415.46
DEVELOPERS ESCROW		162,830.11
TOTALS	5,192,901.89	5,192,901.89

(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

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

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
								-
'----- NOT APPLICABLE -----'								-
								-
								-
								-
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
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

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

AS AT DECEMBER 31, 2021

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND**
AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	87,508,695.62	8,139,006.00
BOND ANTICIPATION NOTES PAYABLE		25,450,500.00
GENERAL SERIAL BONDS		6,724,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		11,334,117.42
CAPITAL LEASES PAYABLE		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		6,184,790.33
UNFUNDED		15,228,516.37
ENCUMBRANCES PAYABLE		
CONTRACTS PAYABLE		14,072,260.30
RESERVE TO PAY BANS		1,200.00
CAPITAL IMPROVEMENT FUND		19,379.00
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE TO PAY NOTES		382.19
CAPITAL FUND BALANCE		354,544.01
	87,508,695.62	87,508,695.62

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

* 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: splaza@wildwoodnj.org

Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

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

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

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
FEDERAL GRANTS:						-
						-
COPS Hiring Recovery						-
2009-2012	162,919.00					162,919.00
2015	201,630.31				201,630.31	-
						-
Body Armor Replacement FY 2021		3,200.84	3,200.84			-
						-
Bulletproof Vest Partnership						-
2018	2,592.04		2,592.04			-
2019	11,283.81		2,953.46			8,330.35
						-
COPS in Shops - Summer Shore Initiative FY 2021	-	7,920.00	7,920.00			-
						-
Click It or Ticket FY 2021	-	6,000.00	6,000.00			-
						-
DHS/FEMA SAFER Volunteer Grant	121,840.00		104,225.00			17,615.00
						-
						-
PAGE TOTALS	500,265.16	17,120.84	126,891.34	-	201,630.31	188,864.35

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	500,265.16	17,120.84	126,891.34	-	201,630.31	188,864.35
FEDERAL GRANTS (continued):						-
						-
DHS/FEMA SAFER Hiring Grant	4,321.34		4,321.34			-
						-
Drunk Driving Enforcement Fund FY 2019	-	8,000.19	8,000.19			-
						-
Assistance to Firefighters						-
FY 2020 : COVID-19	2,147.86		2,147.86			-
						-
FEMA Hazardous Mitigation Grant Program	1,864,380.00				1,864,380.00	-
						-
NJDOT						-
FY 2018 : Cedar Avenue	92,000.00		92,000.00			-
FY 2020 : Taylor Avenue		165,000.00				165,000.00
						-
American Rescue Plan Act LFRF 2021		258,950.00	258,950.00			-
						-
						-
PAGE TOTALS	2,463,114.36	449,071.03	492,310.73	-	2,066,010.31	353,864.35

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	2,463,114.36	449,071.03	492,310.73	-	2,066,010.31	353,864.35
FEDERAL GRANTS (continued):						-
						-
USDA Community Facilities Program						-
FY 2019 Police Utility Vehicle & Body Worn Cameras		45,300.00				45,300.00
FY 2021 Public Works Building Generator		11,200.00				11,200.00
FY 2021 Water Utility Building Generator		42,600.00				42,600.00
						-
USDA Economic Impact Initative Program						-
FY 2021 Public Works Building Generator		35,000.00				35,000.00
						-
Alcohol Education Rehab Fund						-
2021		5,452.77	5,452.77			-
						-
Clean Communities						-
FY 2020		27,548.97	27,548.97			-
						-
						-
						-
PAGE TOTALS	2,463,114.36	616,172.77	525,312.47	-	2,066,010.31	487,964.35

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	2,463,114.36	616,172.77	525,312.47	-	2,066,010.31	487,964.35
STATE GRANTS						-
						-
Cooperative Housing Inspection						-
FY 2021		24,394.00	24,394.00			-
						-
Recycling Tonnage Grant						-
FY 2021		16,316.28	16,316.28			-
						-
Small Cities CDBG						-
2018 : Housing Rehabilitation	99,376.50					99,376.50
						-
NJDCA Local Government Emergency Fund						-
FY 2020		67,344.00	63,847.65		3,496.35	-
						-
Body-Worn Camera Program						-
SFY 2021		101,900.00	-			101,900.00
						-
						-
PAGE TOTALS	2,562,490.86	826,127.05	629,870.40	-	2,069,506.66	689,240.85

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	2,562,490.86	826,127.05	629,870.40	-	2,069,506.66	689,240.85
LOCAL GRANTS:						-
ACM JIF Safety Incentive						-
2021		3,000.00	3,000.00			-
						-
ACM JIF Wellness Incentive Award						-
2020	1,500.00		1,500.00			-
2021		1,500.00	1,500.00			-
						-
ACM JIF Optional Safety Budget						-
2019	77.92					77.92
2020	2,500.00		2,500.00			-
2021		2,500.00	573.39			1,926.61
						-
ACM JIF EPL/Cyber Risk Management						-
2021		725.00	725.00			-
						-
GWTIDA Municipal Event Support						-
2021		100,000.00	100,000.00			-
TOTALS	2,566,568.78	933,852.05	739,668.79	-	2,069,506.66	691,245.38

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				
FEDERAL GRANTS:							-
							-
COPS Hiring Recovery							-
2012	156,775.43			-			156,775.43
2015	201,630.31			-		201,630.31	-
							-
							-
Bulletproof Vest Partnership - 2019	9,131.31			8,252.50			878.81
							-
Click It or Ticket Program - 2021			6,000.00	6,000.00			-
							-
COPS IN SHOPS - Summer Shore Initiative - 2021			7,920.00	7,920.00			-
							-
DHS/FEMA SAFER Volunteer Grant	65,530.00			65,430.00			100.00
							-
DHS/FEMA SAFER Hiring Grant	4,321.34			4,321.34			-
							-
FEMA Hazardous Mitigation Grant Program	1,864,380.00			-		1,864,380.00	-
							-
PAGE TOTALS	2,301,768.39	-	13,920.00	91,923.84	-	2,066,010.31	157,754.24

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	2,301,768.39	-	13,920.00	91,923.84	-	2,066,010.31	157,754.24
FEDERAL GRANTS (continued):							-
							-
USDA Community Facilities Program							-
FY 2019 Police Utility Vehicle & Body Worn Cameras		45,300.00		16,528.00			28,772.00
FY 2021 Public Works Building Generator			11,200.00	11,200.00			-
FY 2021 Water Utility Building Generator			42,600.00	-			42,600.00
							-
USDA Economic Impact Initiative Program							-
FY 2021 Public Works Building Generator			35,000.00	35,000.00			-
							-
Body-Worn Camera Program SFY 2021			101,900.00	-			101,900.00
							-
American Rescue Plan Act LFRF - 2021			258,950.00	242,295.00			16,655.00
							-
Assistance to Firefighters - COVID -19 Supplement	2,147.86			2,147.86			-
							-
							-
							-
PAGE TOTALS	2,303,916.25	45,300.00	463,570.00	399,094.70	-	2,066,010.31	347,681.24

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	2,303,916.25	45,300.00	463,570.00	399,094.70	-	2,066,010.31	347,681.24
STATE GRANTS:							-
							-
Alcohol Education & Rehabilitation							-
FY 2013	577.48			577.48			-
FY 2014	472.64			472.64			-
FY 2015	1,473.33			1,473.33			-
FY 2016	5,197.38			324.75			4,872.63
FY 2017	4,825.49			-			4,825.49
FY 2018	4,393.95			-			4,393.95
FY 2019	3,616.86			-			3,616.86
FY 2020	3,417.51			-			3,417.51
FY 2021			5,452.77	-			5,452.77
							-
Drunk Driving Enforcement Fund							-
FY 2017	3,453.38			2,049.00			1,404.38
FY 2018	11,626.65			-			11,626.65
FY 2019			8,000.19	-			8,000.19
							-
PAGE TOTALS	2,342,970.92	45,300.00	477,022.96	403,991.90	-	2,066,010.31	395,291.67

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	2,342,970.92	45,300.00	477,022.96	403,991.90	-	2,066,010.31	395,291.67
STATE GRANTS:							-
							-
Clean Communities							-
FY 2020		27,548.97		27,548.97			-
							-
Cooperative Housing Inspection							-
FY 2018	18,395.91			12,000.00			6,395.91
FY 2019	13,249.00						13,249.00
FY 2020	26,060.00						26,060.00
FY 2021		17,811.00	6,583.00				24,394.00
							-
NJDOT Municipal Aid Program							-
FY 2019 Reconstruction of Hand Avenue	15,469.00			15,469.00			-
FY 2020 Reconstruction of Taylor Avenue			165,000.00	165,000.00			-
							-
Body Armor Replacement - FY 2020		3,200.84		3,200.84			-
							-
							-
PAGE TOTALS	2,416,144.83	93,860.81	648,605.96	627,210.71	-	2,066,010.31	465,390.58

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	2,416,144.83	93,860.81	648,605.96	627,210.71	-	2,066,010.31	465,390.58
STATE GRANTS (continued):							-
							-
Recycling Tonnage Grant							-
FY 2020	3,762.48			3,685.76			76.72
FY 2021			16,316.28	1,223.67			15,092.61
							-
Small Cities CDBG							-
FY 2018: Housing Rehabilitation Program	30,672.00						30,672.00
							-
NJDCA Local Government Emergency Fund FY 2020		67,344.00		63,847.65		3,496.35	-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	2,450,579.31	161,204.81	664,922.24	695,967.79	-	2,069,506.66	511,231.91

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	2,450,579.31	161,204.81	664,922.24	695,967.79	-	2,069,506.66	511,231.91
LOCAL GRANTS: (continued)							-
							-
ACM JIF Safety Incentive Program							-
2013	216.16			-			216.16
2014	829.02			-			829.02
2018	1,424.86			581.26			843.60
2019	2,650.00			-			2,650.00
2020	3,000.00			-			3,000.00
2021		3,000.00		-			3,000.00
							-
ACM JIF Wellness Incentive Award							-
2015	1,500.00			-			1,500.00
2020	1,500.00			1,500.00			-
2021		1,500.00		1,500.00			-
							-
							-
							-
							-
PAGE TOTALS	2,461,699.35	165,704.81	664,922.24	699,549.05	-	2,069,506.66	523,270.69

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet 11
Totals

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	2,461,699.35	165,704.81	664,922.24	699,549.05	-	2,069,506.66	523,270.69
LOCAL GRANTS: (continued)							-
							-
ACM JIF Optional Safety Program							-
2019	77.92			-			77.92
2020	-			-			-
2021		2,500.00		2,499.39			0.61
							-
ACM JIF EPL/Cyber Risk Management Program							-
2021		725.00		725.00			-
							-
GWTIDA Municipal Event Support							-
2021		100,000.00		100,000.00			-
							-
WSID Summer Trash Collection							-
2020	23,577.00			23,577.00			-
							-
							-
							-
TOTALS	2,485,354.27	268,929.81	664,922.24	826,350.44	-	2,069,506.66	523,349.22

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

Sheet 12
Totals

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	-	-	-	-	-	-
						-
Clean Communities Grant FY 2020	27,548.97	27,548.97				-
						-
Drunk Driving Enforcement Fund	8,000.19	8,000.19				-
						-
Cooperative Housing Inspection FY21	7,651.00	7,651.00				-
						-
Local Government Emergency Fund Grant	63,847.65	63,847.65				-
						-
Clean Communities FY 2021				29,330.52		29,330.52
						-
Cooperative Housing Inspection FY21				5,553.00		5,553.00
						-
						-
						-
						-
						-
						-
						-
TOTALS	107,047.81	107,047.81	-	34,883.52	-	34,883.52

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	
School Tax Deferred		
(Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxxx	
Levy Calendar Year 2021	xxxxxxxxxxx	12,341,701.00
Paid	12,341,701.00	xxxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	-	xxxxxxxxxxx
School Tax Deferred		
(Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	12,341,701.00	12,341,701.00

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXXXX
# 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	3,565.85
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	3,680,881.08
County Library	XXXXXXXXXX	533,433.68
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	156,860.73
Due County for Added and Omitted Taxes	XXXXXXXXXX	9,881.76
Paid	4,374,741.34	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	9,881.76	XXXXXXXXXX
	4,384,623.10	4,384,623.10

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire -		XXXXXXXXXX	XXXXXXXXXX
Sewer -		XXXXXXXXXX	XXXXXXXXXX
Water -		XXXXXXXXXX	XXXXXXXXXX
Garbage -		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Special Improvement District 1	300,000.00	XXXXXXXXXX	XXXXXXXXXX
Special Improvement District 2	425,000.00	XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy		XXXXXXXXXX	725,000.00
Paid		725,000.00	XXXXXXXXXX
Balance - December 31, 2021		-	XXXXXXXXXX
		725,000.00	725,000.00

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	2,305,000.00	2,305,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	7,619,472.42	8,352,958.77	733,486.35
Added by N.J.S.A. 40A:4-87 (List on 17a)	664,922.24	664,922.24	-
			-
			-
Total Miscellaneous Revenue Anticipated	8,284,394.66	9,017,881.01	733,486.35
Receipts from Delinquent Taxes	5,000.00	36,794.05	31,794.05
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	21,825,423.63	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	21,825,423.63	22,049,465.78	224,042.15
	32,419,818.29	33,409,140.84	989,322.55

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	39,297,238.79
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	12,341,701.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	4,371,175.49	xxxxxxxx
Due County for Added and Omitted Taxes	9,881.76	xxxxxxxx
Special District Taxes	725,000.00	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	199,985.24
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	22,049,465.78	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	39,497,224.03	39,497,224.03

STATEMENT OF GENERAL BUDGET REVENUES 2021
(Continued)

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

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:

STATEMENT OF GENERAL BUDGET REVENUES 2021
(Continued)

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

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:

splaza@wildwoodnj.org

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		31,754,896.05
2021 Budget - Added by N.J.S.A. 40A:4-87		664,922.24
Appropriated for 2021 (Budget Statement Item 9)		32,419,818.29
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		459,000.00
Total General Appropriations (Budget Statement Item 9)		32,878,818.29
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		32,878,818.29
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	30,966,848.75	
Paid or Charged - Reserve for Uncollected Taxes	199,985.24	
Reserved	1,151,155.52	
Total Expenditures		32,317,989.51
Unexpended Balances Canceled (see footnote)		560,828.78

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	733,486.35
Delinquent Tax Collections	xxxxxxxxxx	31,794.05
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	224,042.15
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	560,828.78
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	659,725.30
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves	xxxxxxxxxx	1,167,988.19
Prior Years Interfunds Returned in 2021	xxxxxxxxxx	
Canceled Prior Year Accounts Payable		1,606.89
Canceled Prior Year Refunds Payable		4.96
Canceled Appropriated Reserves for Grants		1,493.77
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2021	-	xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2021		xxxxxxxxxx
Refund Prior Year Revenue	34,377.77	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	3,346,592.67	xxxxxxxxxx
	3,380,970.44	3,380,970.44

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

SURPLUS - CURRENT FUND
YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxx	3,979,126.18
2.	xxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxx	3,346,592.67
4. Amount Appropriated in the 2021 Budget - Cash	2,305,000.00	xxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxx
6.		xxxxxxxxx
7. Balance - December 31, 2021	5,020,718.85	xxxxxxxxx
	7,325,718.85	7,325,718.85

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

Cash		9,169,652.38
Investments		
Sub Total		9,169,652.38
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,607,933.53
Cash Surplus		4,561,718.85
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	379,000.00	
Cash Deficit #		
Special Emergency #1219-21	80,000.00	
Total Other Assets		459,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.		5,020,718.85

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2021 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$	32,984,760.70
	\$	
2. Amount of Levy - Special District Taxes	\$	725,000.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	1,756,600.00
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	3,920,900.00
5a. Subtotal 2021 Levy	\$	39,387,260.70
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2021 Tax Levy	\$	39,387,260.70
6. Transferred to Tax Title Liens	\$	11,014.04
7. Transferred to Foreclosed Property	\$	
8. Remitted, Abated or Canceled	\$	46,492.78
9. Discount Allowed	\$	
10. Collected in Cash: In 2020	\$	1,224,733.73
In 2021*	\$	37,985,325.87
Homestead Benefit Credit	\$	60,814.12
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	26,365.07
Total To Line 14	\$	39,297,238.79
11. Total Credits	\$	39,354,745.61
12. Amount Outstanding December 31, 2021	\$	32,515.09
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u>99.77%</u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	39,297,238.79
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	39,297,238.79

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)	\$ 39,297,238.79
LESS: Proceeds from Accelerated Tax Sale	313,702.87
Net Cash Collected	\$ 38,983,535.92
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 39,387,260.70
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.97%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 39,297,238.79
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 39,297,238.79
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 39,387,260.70
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.77%

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	500.00
2. Senior Citizens Deductions Per Tax Billings	6,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	19,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		-
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	384.93
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	534.15
9. Received in Cash from State	XXXXXXXXXX	25,854.51
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	523.59	XXXXXXXXXX
	27,273.59	27,273.59

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

Line 2	6,250.00
Line 3	19,750.00
Line 4	750.00
Sub - Total	26,750.00
Less: Line 7	384.93
To Item 10, Sheet 22	26,365.07

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	28,241.71
Taxes Pending Appeals	28,241.71	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			xxxxxxxxxx
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance - December 31, 2021		28,241.71	xxxxxxxxxx
Taxes Pending Appeals*	28,241.71	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		28,241.71	28,241.71

lori@wildwoodnj.org

Signature of Tax Collector

T-1555

License #

2/18/2022

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		43,199.94	XXXXXXXXXX
A. Taxes	9,045.38	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	34,154.56	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	572.24
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		534.15	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	43,161.85
8. Totals		43,734.09	43,734.09
9. Balance Brought Down		43,161.85	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	36,794.05
A. Taxes	9,007.29	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	27,786.76	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		52.37	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		11,014.04	XXXXXXXXXX
13. 2021 Taxes		32,515.09	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	49,949.30
A. Taxes	32,515.09	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	17,434.21	XXXXXXXXXX	XXXXXXXXXX
15. Totals		86,743.35	86,743.35

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 85.24%

17. Item No.14 multiplied by percentage shown above is 42,576.78 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	766,900.00	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	766,900.00
	766,900.00	766,900.00

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 <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization - Municipal*	\$	\$	\$ 379,000.00	\$ 379,000.00
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ 379,000.00	\$ 379,000.00

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>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.

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	
11/10/2021	Preparation of Approved Tax Map	80,000.00	16,000.00				80,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	80,000.00	16,000.00	-	-	80,000.00

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

splaza@wildwoodnj.org

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	
							-
							-
							-
							-
	----- NOT APPLICABLE -----						-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. and are recorded on this page

Chief Financial Officer

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	9,236,000.00	
Issued	xxxxxxxxxx		
Paid	2,512,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	6,724,000.00	xxxxxxxxxx	
	9,236,000.00	9,236,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 829,000.00
2022 Interest on Bonds*		\$ 253,150.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 253,150.00

LIST OF BONDS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	74,077.07	
Issued	xxxxxxxx	550,000.00	
Paid	26,820.88	xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	597,256.19	xxxxxxxx	
	624,077.07	624,077.07	
2022 Loan Maturities			\$ 50,676.74
2022 Interest on Loans			\$ 11,693.00
Total 2022 Debt Service for GREEN TRUST Loan			\$ 62,369.74
USDA RURAL DEVELOPMENT LOAN			
Outstanding - January 1, 2021	xxxxxxxx	289,645.06	
Issued	xxxxxxxx		
Paid	7,783.83	xxxxxxxx	
Outstanding - December 31, 2021	281,861.23	xxxxxxxx	
	289,645.06	289,645.06	
2022 Loan Maturities			\$ 8,127.37
2022 Interest on Loans			\$ 12,210.63
Total 2022 Debt Service for USDA Rural Development Loan			\$ 20,338.00

LIST OF LOANS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Fox Park Improvements	23,316.76	550,000.00	7/6/2021	2.00%
Total	23,316.76	550,000.00		

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	10,455,000.00	
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	10,455,000.00	xxxxxxxx	
	10,455,000.00	10,455,000.00	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for NJIB Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2021

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

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

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

LIST OF LOANS ISSUED DURING 2021

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	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)

Sheet 33

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**	
1047-16/1155-19 New DPW Building -								
2019 Amendment	2,475,000.00	10/16/2020	2,475,000.00	10/13/22	1.5000%		37,021.88	10/13/22
*1079-17/1118-18/1156-19								
Pacific Avenue Stormwater Improvements	1,166,000.00	10/20/2017	1,085,400.00	10/13/22	1.5000%		16,235.78	10/13/22
*1079-17/1118-18/1156-19								
Pacific Avenue Stormwater Improvements	420,000.00	10/19/2018	405,500.00	10/13/22	1.5000%		6,065.60	10/13/22
*1079-17/1118-18/1156-19								
Pacific Avenue Stormwater Improvements	10,000,000.00	10816/20	10,000,000.00	10/13/22	1.5000%		149,583.33	10/13/22
Page Totals	14,061,000.00		13,965,900.00			-	208,906.59	

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	14,061,000.00		13,965,900.00			-	208,906.59	
*1083-17/1119-18 Improvements -								
Recreational Facilities & Parks	80,000.00	10/20/2017	72,400.00	10/13/22	1.5000%		1,082.98	10/13/22
*1083-17/1119-18 Improvements -								
Recreational Facilities & Parks	282,900.00	10/19/2018	214,888.00	10/13/22	1.5000%		3,214.37	10/13/22
*1084-17 Various Improvements	1,230,800.00	10/20/2017	897,057.00	10/13/22	1.5000%		13,418.48	10/13/22
*1120-18 Various Capital Improvements								
and Equipment	1,663,300.00	10/19/2018	1,571,609.00	10/13/22	1.5000%		23,508.65	10/13/22
PAGE TOTALS	17,318,000.00		16,721,854.00			-	250,131.07	

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)

Sheet 33
Totals

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	17,318,000.00		16,721,854.00			-	250,131.07	
1141-19 Various Capital Improvements								
and Equipment	1,328,800.00	10/16/2020	1,328,800.00	10/13/22	1.5000%		19,876.63	10/13/22
1169-20 Various Capital Improvements								
and Equipment	1,723,000.00	10/16/2020	1,620,946.00	10/13/22	1.5000%		24,246.65	10/13/22
1183-20/1203-21 Various Capital								
Improvements and Equipment	1,498,900.00	10/14/21	1,498,900.00	10/13/22	1.5000%		22,421.05	10/13.22
1204-21 Boardwalk Reconstruction								
& Repair	4,280,000.00	10/14/2021	4,280,000.00	10/13/2022	1.5000%		64,021.66	10/13/22
						The City intends to Bond in 2022		
PAGE TOTALS	26,148,700.00		25,450,500.00			-	380,697.06	

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

Sheet 34

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			-	-		-	-	

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
841-11 Back Bay Flood Abatement	2,160.00				960.00	1,200.00	-	
1011- (b) Capital Repair/Improvement-Muni Bldgs	-				-			
1047- (a) Construction of New DPW Building	-	1,504,073.80			1,046,837.28			457,236.52
1047- (d) Repairs/Improvements to City Buildings	-				-		-	
1047- (e) Replacement/Major Repair of HVAC System	22,919.04				10,907.84		12,011.20	
1057- (c) Repairs/Improvements to City Buildings	19,051.81				16,557.91		2,493.90	
1057- (d) Acquisition of Equipment	-				-		-	
1079-17/111Pacific Ave. Stormwater Improvement	-	2,893,386.26			753,901.24			2,139,485.02
1083-17/111Recreational and Park Improvement	-	4,473.75			(125.82)			4,599.57
1084- (a) Reconstruction of Magnolia Avenue		9,762.93			213.10			9,549.83
1084- (b) Reconstruction of Cedar Avenue		9,359.58			121.06			9,238.52
1084- (c) Acquisition of Equipment		76,909.26			769.67			76,139.59
Page Total	44,130.85	4,497,965.58	-	-	1,830,142.28	1,200.00	14,505.10	2,696,249.05

Sheet 35

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.)

Sheet 35.1

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	44,130.85	4,497,965.58	-	-	1,830,142.28	1,200.00	14,505.10	2,696,249.05
1084- (d) Repairs/Improvements to City Buildings		94,457.80			84,576.69			9,881.11
1084- (e) Improvements to Parks		1,369.61			29.34			1,340.27
1084- (f) Major Capital Repairs to Equipment		2,380.75			12.05			2,368.70
1120- (a) Road Reconstruction and Repaving		17,210.40			440.33			16,770.07
1120- (b) Acquisition of Various Heavy Duty Equipment		23,280.23			468.04			22,812.19
1120- (c) Acquisition of Various Equipment		48,871.72			27,730.58			21,141.14
1120- (d) Repairs and Improvements to City Facilities		129,493.24			118,491.91			11,001.33
1120- (e) Acquisition-Telecommunications Equipment & Software		85,428.14			35,120.05			50,308.09
1141- (a) Acquisition of Various DPW Equip.		577,257.18			550,156.01			27,101.17
1141- (b) Acquisition of Various Equipment		20,281.98			13,553.75			6,728.23
1141- (c) Improv. to Muni. Buildings & Grounds	332,790.65	68,000.00			244,038.65			156,752.00
1141- (d) Repairs & Improvements to City Facilities		14,638.59			12,275.65			2,362.94
1141- (e) Reconst. and/or Repaving of City Sts.		371,586.19			54,265.99			317,320.20
1141- (f) Completion-Pacific Ave. (BID) Redev.		-			-			-
1141- (g) Reconstruction of Boardwalk		4,344.25			(6,112.31)			10,456.56
PAGE TOTALS	376,921.50	5,956,565.66	-	-	2,965,189.01	1,200.00	14,505.10	3,352,593.05

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.)

Sheet 35.2

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	376,921.50	5,956,565.66	-	-	2,965,189.01	1,200.00	14,505.10	3,352,593.05
1144-19 Road Improv.:Distribution System								
Improvement	116,971.02	2,325,191.22			218,333.83		116,971.02	2,106,857.39
1169- (a) Acquisition of Pick-up Trucks	53,549.41	159,000.00			142,218.47	45,300.00		25,030.94
1169- (b) Acquisition of Various Equipment	-	165,609.70	(158,000.00)		246.00			7,363.70
1169- (c) Var. Improv.-Muni. Bldgs & Grounds	324,632.94	490,000.00	158,000.00		845,070.29			127,562.65
1169- (d) Prelim.Costs-Bulkhd & Brdwk Imprv.	-	9,897.55			90.14			9,807.41
1169- (e) Closure of the City Landfill	-	114,376.90			(41,606.00)			155,982.90
1169- (f) Reconstruction of Boardwalk	-	482,184.26			105,072.22			377,112.04
1183- (a) Acquisition of Equipment			123,500.00		50,449.18			73,050.82
1183- (b) Acquisition of Vehicles			266,000.00		225,706.84			40,293.16
1183- (c) Var. Improv.-Muni. Bldgs & Grounds			917,000.00		695,301.43			221,698.57
1183- (d) Acquisition - Recreation Athletic Equip			27,000.00		21,775.74			5,224.26
1183- (e) Preliminary Costs - Boardwalk Imprv			53,000.00		81.81		2,918.19	50,000.00
1183- (f) Acquisition/Installation Street Signs			16,000.00		7,624.23			8,375.77
1183- (g) Acquisition - DPW Equipment			81,500.00		122.98		7,877.02	73,500.00
PAGE TOTALS	872,074.87	9,702,825.29	1,484,000.00	-	5,235,676.17	46,500.00	142,271.33	6,634,452.66

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.)

Sheet 35 Totals

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	872,074.87	9,702,825.29	1,484,000.00	-	5,235,676.17	46,500.00	142,271.33	6,634,452.66
1183- (h) Acq/Installation Benches, Trash Cans			25,000.00		20,083.98			4,916.02
1183- (i) Preliminary Costs - Dune Replenishment			79,000.00		73,119.24			5,880.76
1204-21 Boardwalk Reconstruction/Repairs			4,500,000.00		4,055,739.07			444,260.93
1218- (a) Acquisition of Dump Truck			48,500.00		475.00		2,025.00	46,000.00
1218- (b) Acquisition of Various Equipment			480,000.00				242,000.00	238,000.00
1218- (c) Var. Improv.-Muni. Bldgs & Grounds			425,500.00				20,500.00	405,000.00
1218- (d) Constrt/Reconstrct Various Streets:Taylor			2,340,000.00				200,000.00	2,140,000.00
1218- (e) Constrt/Reconstrct Various Streets:NJDEP			3,550,000.00				615,000.00	2,935,000.00
1218- (f) Repair/Imprvmnts Various Bulkhead			3,030,000.00				1,980,682.00	1,049,318.00
1218- (g) Improvements Various Recreation Facilities			3,929,000.00				2,963,312.00	965,688.00
1218- (h) Reconstruction of Boardwalk			105,000.00				5,000.00	100,000.00
1218- (i) Demo/Removal Various City Structures			105,000.00				5,000.00	100,000.00
1218- (j) Park Improvements			90,000.00				5,000.00	85,000.00
1218- (k) Preliminary Cost - Dune Replenishment			79,000.00				4,000.00	75,000.00
GRAND TOTALS	872,074.87	9,702,825.29	20,270,000.00	-	9,385,093.46	46,500.00	6,184,790.33	15,228,516.37

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	xxxxxxxxx	77,129.00
Received from 2021 Budget Appropriation*	xxxxxxxxx	75,250.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	133,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	19,379.00	xxxxxxxxx
	152,379.00	152,379.00

*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	379,000.00
Appropriated to Finance Improvement Authorizations	379,000.00	XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	379,000.00	379,000.00

*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
1183-20 Various Capital Improvements				
& Equipments	1,588,000.00	1,499,000.00	89,000.00	
1204-21 Boardwalk Reconstruction				
& Repairs	4,500,000.00	4,280,000.00	220,000.00	
1218-21 Various Capital Improvements				
& Equipments	14,182,000.00	8,139,006.00	203,000.00	5,839,994.00
Total	20,270,000.00	13,918,006.00	512,000.00	5,839,994.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	820,124.44
Premium on Sale of Bonds	xxxxxxxxx	334,419.57
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2021 Budget Revenue	800,000.00	xxxxxxxxx
Balance - December 31, 2021	354,544.01	xxxxxxxxx
	1,154,544.01	1,154,544.01

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

1. Total Tax Levy for Year 2021 was

\$ 39,387,260.70
2. Amount of Item 1 Collected in 2021 (*)

\$ 39,297,238.79
3. Seventy (70) percent of Item 1

\$ 27,571,082.49

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO

YES

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

Answer YES or NO

YES

If answer is "NO" give details

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

C.

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

Answer YES or NO

NO

D.

1. Cash Deficit 2020

\$
2. 4% of 2020 Tax Levy for all purposes:

Levy --

\$

=

\$
3. Cash Deficit 2021

\$
4. 4% of 2021 Tax Levy for all purposes:

Levy --

\$

=

\$

E.

	Unpaid	2020	2021	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$		\$ 9,881.76	\$ 9,881.76
3. Amounts due Special Districts	\$		\$ -	\$ -
4. Amount due School Districts for School Tax	\$		\$ -	\$ -

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 - WATER 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	4,814,670.30	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	401,414.29	
Liens Receivable	-	
Inventory	243,916.67	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		639,628.79
Encumbrances Payable		513,411.83
Accrued Interest on Bonds and Notes		159,577.19
Due to -		
Rent Overpayments		42,082.77
New Jersey Water Tax Payable		1,502.09
Escrow Deposits		42,296.85
Subtotal - Cash Liabilities		1,398,499.52 "C"
Reserve for Consumer Accounts and Lien Receivable		645,330.96
Fund Balance		3,416,170.78
Total	5,460,001.26	5,460,001.26

(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
TRIAL BALANCE - WATER UTILITY FUND (cont'd)
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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	5,270,600.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	5,270,600.00
CASH	8,184,502.21	
NJ I-BANK LOAN RECEIVABLE	1,297,828.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	57,262,315.58	
AUTHORIZED AND UNCOMPLETED	26,985,940.51	
PAGE TOTALS	99,001,186.30	5,270,600.00

(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
TRIAL BALANCE - WATER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2021
Operating and Capital Sections
(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	99,001,186.30	5,270,600.00
BONDS PAYABLE		10,815,000.00
LOANS PAYABLE		6,920,253.22
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		10,513,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,049,791.73
UNFUNDED		10,529,151.42
CONTRACTS PAYABLE		1,598,923.19
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		45,858,467.36
RESERVE FOR DEFERRED AMORTIZATION		4,870,935.51
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		36,160.36
CAPITAL FUND BALANCE		538,903.51
TOTALS	99,001,186.30	99,001,186.30

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2021[illegible]

(Do not crowd - add additional sheets

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	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
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	40,000.00	40,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	7,829,000.00	7,796,081.87	(32,918.13)
Fire Hydrant Service			-
Miscellaneous	174,000.00	100,185.60	(73,814.40)
Additional Rents	1,361,000.00	1,361,000.00	-
			-
Reserve for Debt Service	66,300.00	66,352.57	52.57
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	9,470,300.00	9,363,620.04	(106,679.96)
Deficit (General Budget) **			-
	9,470,300.00	9,363,620.04	(106,679.96)

** 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		9,470,300.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		9,470,300.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		9,470,300.00
Deduct Expenditures:		
Paid or Charged	8,171,392.53	
Reserved	639,628.79	
Surplus (General Budget)**	252,835.00	
Total Expenditures		9,063,856.32
Unexpended Balance Canceled (See Footnote)		406,443.68

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2021 OPERATION

WATER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	9,363,620.04	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	714,131.52	
Total Revenue Realized		10,077,751.56
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	8,171,392.53	
Reserved	639,628.79	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	8,811,021.32	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,811,021.32
Excess		1,266,730.24
Budget Appropriation - Surplus (General Budget)**	252,835.00	
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	1,013,895.24	
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 Water Utility for 2020

2020 Appropriation Reserves Canceled in 2021	714,131.52	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		714,131.52

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

RESULTS OF 2021 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxxx	406,443.68
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	714,131.52
Deficit in Anticipated Revenues	106,679.96	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	1,013,895.24	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	1,120,575.20	1,120,575.20

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	2,442,275.54
Excess in Results of 2021 Operations	xxxxxxxxxx	1,013,895.24
Amount Appropriated in the 2021 Budget - Cash	40,000.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	3,416,170.78	xxxxxxxxxx
	3,456,170.78	3,456,170.78

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

Cash	4,814,670.30
Investments	
Interfund Accounts Receivable	
Subtotal	4,814,670.30
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,398,499.52
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	3,416,170.78
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	3,416,170.78

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020			\$	354,522.68
Increased by:				
Rents Levied			\$	9,271,847.07
Decreased by:				
Collections	\$	9,157,081.87		
Overpayments applied	\$			
Transfer to Liens	\$			
Other	\$	67,873.59		
			\$	9,224,955.46
Balance December 31, 2021			\$	401,414.29

--	--	--	--	--

SCHEDULE OF WATER UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx	11,956,000.00	
Issued	xxxxxxxxxx		
Paid	1,141,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	10,815,000.00	xxxxxxxxxx	
	11,956,000.00	11,956,000.00	
2022 Bond Maturities - Capital Bonds			\$ 1,040,000.00
2022 Interest on Bonds		\$ 408,750.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$ 408,750.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 100,111.94	
Subtotal	\$ 308,638.06	
Add: Interest to be Accrued as of 12/31/2022	\$ 91,036.60	
Required Appropriation 2022		\$ 399,674.66

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
WATER UTILITY NJ I-BANK LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx	1,924,000.00	
Paid		xxxxxxxx	
Outstanding - December 31, 2021	1,924,000.00	xxxxxxxx	
	1,924,000.00	1,924,000.00	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
WATER UTILITY NJEIT LOAN			
Outstanding - January 1, 2021	xxxxxxxx	2,209,578.76	
Issued	xxxxxxxx		
Paid	193,969.97	xxxxxxxx	
Outstanding - December 31, 2021	2,015,608.79	xxxxxxxx	
	2,209,578.76	2,209,578.76	
2022 Loan Maturities			\$ 192,832.77
2022 Interest on Loans		\$ 27,306.26	

INTEREST ON LOANS - WATER UTILITY BUDGET

2022 Interest on Loans (*Items)	\$ 27,306.26	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 11,352.87	
Subtotal	\$ 15,953.39	
Add: Interest to be Accrued as of 12/31/2022	\$ 10,105.59	
Required Appropriation 2022		\$ 26,058.98

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
WATER UTILITY LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
WATER UTILITY USDA LOAN			
Outstanding - January 1, 2021	xxxxxxxx	3,045,503.31	
Issued	xxxxxxxx		
Paid	64,858.88	xxxxxxxx	
Outstanding - December 31, 2021	2,980,644.43	xxxxxxxx	
	3,045,503.31	3,045,503.31	
2022 Loan Maturities			\$ 66,312.62
2022 Interest on Loans		\$ 65,927.38	

INTEREST ON LOANS - WATER UTILITY BUDGET

2022 Interest on Loans (*Items)	\$ 65,927.38	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 14,383.17	
Subtotal	\$ 51,544.21	
Add: Interest to be Accrued as of 12/31/2022	\$ 14,057.15	
Required Appropriation 2022		\$ 65,601.36

LIST OF LOANS ISSUED DURING 2021

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

DEBT SERVICE FOR WATER 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.	*104E Construction-New Water U Bldg	413,800.00	10/20/2017	396,500.00	10/13/2022	1.50%		5,930.98	10/13/2022
2.	*105C Water System Upgrades-No.WW	99,300.00	10/20/2017	96,000.00	10/13/2022	1.50%		1,436.00	10/13/2022
3.	1050- Water System Upgrades-No.WW	800,000.00	10/16/2020	800,000.00	10/13/2022	1.50%		11,966.67	10/13/2022
4.	1050- Water System Upgrades-No.WW	1,210,100.00	10/14/2021	1,210,100.00	10/13/2022	1.50%		18,101.08	10/13/2022
5.	*108C Water Improvements	1,165,000.00	10/20/2017	1,083,800.00	10/13/2022	1.50%		16,211.84	10/13/2022
6.	*108E Various Water Improvements	4,470,900.00	10/20/2017	4,109,456.00	10/13/2022	1.50%		61,470.61	10/13/2022
7.	*1121 Various Water Utility Improvement	1,771,000.00	10/19/2018	1,737,144.00	10/13/2022	1.50%		25,984.78	10/13/2022
8.	1146- Replacement of Various Water Mains	1,080,000.00	10/16/2020	1,080,000.00	10/13/2022	1.50%		16,155.00	10/13/2022
9.							The City intends to Bond in 2022		
TOTAL		11,010,100.00		10,513,000.00			-	157,256.96	

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR WATER 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	11,010,100.00		10,513,000.00			-	157,256.96	

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2022 Interest on Notes	\$ 157,256.96
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 33,729.21
Subtotal	\$ 123,527.75
Add: Interest to be Accrued as of 12/31/2022	\$ 78,701.49
Required Appropriation 2022	\$ 202,229.24

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

Sheet 51

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 WATER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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
1048-1(a) Construction-New Building	-	125,229.89			512.46			124,717.43
1048-1(c) Replacement-Water Mains	336,875.53				336,875.53		-	
1050-16 Water System Upgrades		842,103.40			21,259.10			820,844.30
1080-17 Flood Remediation		950,849.49			114,459.61			836,389.88
1085-1(a) Water Tank Eval. & Improvement		778,076.54			7,590.37			770,486.17
1085-1(b) Replacement-Water Mains		1,044,765.05			133,969.18			910,795.87
1117-18 Various Improvements and Acquisition	76,702.73				6,911.00		69,791.73	
1121-1(a) Repair & Rehabilitation of Water Mains		89,908.40			3,842.98			86,065.42
1121-1(b) Replacement of Well #39		4,000.00			412.95			3,587.05
PAGE TOTALS	413,578.26	3,834,932.77	-	-	625,833.18	-	69,791.73	3,552,886.12

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	413,578.26	3,834,932.77	-	-	625,833.18	-	69,791.73	3,552,886.12
1146-1(a) Constr. of New Water Treatment Plant		4,849,946.49			-			4,849,946.49
1146-1(b) Replacement of Various Water Mains		1,078,641.47			1,385.09			1,077,256.38
1146-1(c) Acq-Real Property for New Treatment Plant		419,862.29			-			419,862.29
1147-1Water U Improvements (Distribution Syst.Improv.)		625,334.70			(3,865.44)			629,200.14
1148-1Various Improvements and Acquisitions	500,000.00				-		500,000.00	
1168-2Various Improvements and Acquisitions	500,000.00				-		500,000.00	
1202-2 Water Improvements/Acquisitions - NW			500,000.00		-		500,000.00	
1210-2 Water Improvements - Other Towns			300,000.00		-		300,000.00	
1210-2 Water Improvements - Equipment			180,000.00		-		180,000.00	
TOTALS	1,413,578.26	10,808,717.72	980,000.00	-	623,352.83	-	2,049,791.73	10,529,151.42

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	36,160.36
Received from 2021 Budget Appropriation	xxxxxxxxx	980,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	980,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	36,160.36	xxxxxxxxx
	1,016,160.36	1,016,160.36

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER 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
1202- Water Improvements/Acquisiti	500,000.00		500,000.00	500,000.00
1210- Water Improvements	300,000.00		300,000.00	300,000.00
1210- Water Improvements - Equip.	180,000.00		180,000.00	180,000.00
	980,000.00	-	980,000.00	980,000.00

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	400,762.69
Premium on Sale of Bonds	xxxxxxxxx	138,140.82
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	538,903.51	xxxxxxxxx
	538,903.51	538,903.51

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	3,487,787.45	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	41,647.10	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		856,800.53
Encumbrances Payable		43,633.35
Accrued Interest on Bonds and Notes		85,389.88
Due to -		
Sewer Rent Overpayments		148,110.07
Subtotal - Cash Liabilities		1,133,933.83 "C"
Reserve for Consumer Accounts and Lien Receivable		41,647.10
Fund Balance		2,353,853.62
Total	3,529,434.55	3,529,434.55

(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
TRIAL BALANCE - SEWER UTILITY FUND (cont'd)
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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	2,802,352.24	
NJ I-BANK LOAN RECEIVABLE	13,812.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	22,992,288.51	
AUTHORIZED AND UNCOMPLETED	5,678,741.78	
PAGE TOTALS	31,487,194.53	-

(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
TRIAL BALANCE - SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2021
Operating and Capital Sections
(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	31,487,194.53	-
BONDS PAYABLE		2,156,000.00
LOANS PAYABLE		10,365,162.23
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		3,144,500.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		117,724.52
UNFUNDED		1,869,528.31
CONTRACTS PAYABLE		542,008.85
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		12,816,874.28
RESERVE FOR DEFERRED AMORTIZATION		232,465.13
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		22,907.38
CAPITAL FUND BALANCE		220,023.83
TOTALS	31,487,194.53	31,487,194.53

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

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

AS AT DECEMBER 31, 2021

(Do not crowd - add additional sheets

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

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

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	209,600.00	209,600.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Sewer Rents	5,556,768.00	5,660,396.00	103,628.00
Miscellaneous	59,000.00	52,380.79	(6,619.21)
Interest on Investments	43,000.00	24,515.61	(18,484.39)
Reserve to Pay Loans	29,400.00	29,485.77	85.77
ARRA Debt Service Subsidy	10,000.00	20,479.33	10,479.33
Reserve for Debt Service			-
Capital Fund Balance	53,600.00	53,600.00	
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	5,961,368.00	6,050,457.50	89,089.50
Deficit (General Budget) **			-
	5,961,368.00	6,050,457.50	89,089.50

** 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		5,961,368.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		5,961,368.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		5,961,368.00
Deduct Expenditures:		
Paid or Charged	5,007,501.72	
Reserved	856,800.53	
Surplus (General Budget)**		
Total Expenditures		5,864,302.25
Unexpended Balance Canceled (See Footnote)		97,065.75

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2021 OPERATION

SEWER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	6,050,457.50	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	375,248.12	
Canceled Prior Year Accounts Payable	12,788.00	
Total Revenue Realized		6,438,493.62
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	5,007,501.72	
Reserved	856,800.53	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	5,864,302.25	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		5,864,302.25
Excess		574,191.37
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	574,191.37	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	375,248.12	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		375,248.12

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

RESULTS OF 2021 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	89,089.50
Unexpended Balances of Appropriations	xxxxxxxxxx	97,065.75
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	375,248.12
Canceled Prior Year Accounts Payable		12,788.00
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	574,191.37	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	574,191.37	574,191.37

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	1,989,262.25
Excess in Results of 2021 Operations	xxxxxxxxxx	574,191.37
Amount Appropriated in the 2021 Budget - Cash	209,600.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	2,353,853.62	xxxxxxxxxx
	2,563,453.62	2,563,453.62

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

Cash	3,487,787.45
Investments	
Interfund Accounts Receivable	
Subtotal	3,487,787.45
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,133,933.83
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,353,853.62
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	2,353,853.62

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020			\$	26,781.93
Increased by:				
Rents Levied			\$	5,675,261.17
Decreased by:				
Collections	\$	5,660,396.00		
Overpayments applied	\$	-		
Transfer to Liens	\$	-		
Other	\$	-		
			\$	5,660,396.00
Balance December 31, 2021			\$	41,647.10

SCHEDULE OF SEWER UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY FUND

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx	2,418,000.00	
Issued	xxxxxxxxxx		
Paid	262,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	2,156,000.00	xxxxxxxxxx	
	2,418,000.00	2,418,000.00	
2022 Bond Maturities - Capital Bonds			\$ 241,000.00
2022 Interest on Bonds		\$ 83,150.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$ 83,150.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 21,984.19	
Subtotal	\$ 61,165.81	
Add: Interest to be Accrued as of 12/31/2022	\$ 19,578.55	
Required Appropriation 2022		\$ 80,744.36

LIST OF BONDS ISSUED DURING 2021

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2022 DEBT SERVICE FOR LOANS
SEWER UTILITY NJ I-BANK LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx	1,395,000.00	
Paid		xxxxxxxx	
Outstanding - December 31, 2021	1,395,000.00	xxxxxxxx	
	1,395,000.00	1,395,000.00	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
SEWER UTILITY USDA LOAN			
Outstanding - January 1, 2021	xxxxxxxx	9,146,808.76	
Issued	xxxxxxxx		
Paid	176,646.53	xxxxxxxx	
Outstanding - December 31, 2021	8,970,162.23	xxxxxxxx	
	9,146,808.76	9,146,808.76	
2022 Loan Maturities			\$ 182,388.61
2022 Interest on Loans		\$ 288,501.39	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2022 Interest on Loans (*Items)	\$ 288,501.39	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 53,317.09	
Subtotal	\$ 235,184.30	
Add: Interest to be Accrued as of 12/31/2022	\$ 52,183.26	
Required Appropriation 2022		\$ 287,367.56

LIST OF BONDS ISSUED DURING 2021

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

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

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

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2021

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

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. 1049- Acquisition of Equipment	475,100.00	10/16/2020	444,815.00	10/13/2022	1.50%		6,653.69	
2. *1081 Sewer Improvements	839,000.00	10/20/2017	781,000.00	10/13/2022	1.50%		11,682.46	
3. *108€ Various Sewer Improvements	781,000.00	10/20/2017	723,900.00	10/13/2022	1.50%		10,828.34	
4. *1122 Repairs & Imprv-Swr Lines/Manholes	1,029,000.00	10/19/2018	1,015,785.00	10/13/2022	1.50%		15,194.45	
5. 1145- Sewer System Improvements & Acq	139,000.00	10/14/2021	139,000.00	10/13/2022	1.50%		2,079.21	
6. 1145- Compltn of DPW Fiber Op. Cable	40,000.00	10/16/2020	40,000.00	10/13/2022	1.50%		598.33	
7.						The City intends to Bond in 2022		
8.								
9.								
TOTAL	3,303,100.00		3,144,500.00			-	47,036.48	

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Sheet 50

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	3,303,100.00		3,144,500.00			-	47,036.48	

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2022 Interest on Notes	\$ 47,036.48
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 10,088.60
Subtotal	\$ 36,947.88
Add: Interest to be Accrued as of 12/31/2022	\$ 23,540.08
Required Appropriation 2022	\$ 60,487.96

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Sheet 51

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 SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
997-14(a) Maj.Repairs/Replacement -Blkhds	117,724.52						117,724.52	
1049-1(b) Rehab./Replacement-Manholes								
1049-1(d) Acquisition of Equipment		5,000.00			584.09			4,415.91
1081-17 Sewer Improvm-Flood Remediation		635,860.90			140,843.60			495,017.30
1086-1(a) System Imprvm-Manhole Replcmnt		119,187.00			28,483.66			90,703.34
1086-1(b) Acquisition of Equipment		52,112.49			50,112.20			2,000.29
1122-18 Reprs & Improv-Sewer Lines/Manholes		1,025,174.77			1,309.64			1,023,865.13
1142-19 Sewer U Improvements (Distribution Syst.Improv.)		-			(101,150.82)			101,150.82
1145-1(a) Completion of Improv. And Acquisitions of Equipment		135,320.94			22,705.25			112,615.69
1145-1(b) Completion of Public Works Fiber Optic Cable Project		1,810.90			(37,948.93)			39,759.83
Total 70000-	117,724.52	1,974,467.00	-	-	104,938.69	-	117,724.52	1,869,528.31

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

Sheet 52
Totals

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	117,724.52	1,974,467.00	-	-	104,938.69	-	117,724.52	1,869,528.31
TOTALS	117,724.52	1,974,467.00	-	-	104,938.69	-	117,724.52	1,869,528.31

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	22,907.38
Received from 2022 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	22,907.38	xxxxxxxxx
	22,907.38	22,907.38

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

SEWER 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
	-	-	-	-

SEWER UTILITY FUND
STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	232,305.10
Premium on Sale of Bonds	xxxxxxxxx	41,318.73
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to 2021 Budget Revenue	53,600.00	
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	220,023.83	xxxxxxxxx
	273,623.83	273,623.83