

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021
(UNAUDITED)

POPULATION LAST CENSUS 8,807
NET VALUATION TAXABLE 2021 470,621,979
MUNICODE 0801

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

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

BOROUGH of CLAYTON, County of GLOUCESTER

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature dnestore@claytonnj.com
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, Donna Nestore, am the Chief Financial Officer, License # N-0741, of the BOROUGH of CLAYTON, County of GLOUCESTER and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature dnestore@claytonnj.com
Title Chief Financial Officer
Address 125 N. Delsea Drive, Clayton NJ 08312
Phone Number 856-881-2882
Fax Number 856-881-0153

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Certified by me

this day , 2022

NO ENTRY

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:

BOROUGH OF CLAYTON

Chief Financial Officer:

Donna Nestore

Signature:

dnestore@claytonnj.com

Certificate #:

N-0741

Date:

2/7/2022

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:

BOROUGH OF CLAYTON

Chief Financial Officer:

Signature:

Certificate #:

Date:

21-6000475

Fed I.D. #

BOROUGH OF CLAYTON

Municipality

GLOUCESTER

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>106,000.00</u>	\$ <u>343,269.86</u>	\$ <u></u>

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

<input type="checkbox"/>	Single Audit
<input type="checkbox"/>	Program Specific Audit
<input checked="" type="checkbox"/>	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.

dnestore@claytonnj.com

Signature of Chief Financial Officer

2/7/2022

Date

INSTRUCTIONS

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.

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

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

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 \$ 471,827

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

BOROUGH OF CLAYTON
MUNICIPALITY

GLOUCESTER
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		6,650,662.26	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	6,425.56
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	340,248.71		
SUBTOTAL		340,248.71	
TAX TITLE LIENS RECEIVABLE		178,621.12	
PROPERTY ACQUIRED FOR TAXES		1,148,000.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
MISCELLANEOUS CHARGES RECEIVABLE		13,850.00	
CLEAN-UP CHARGES RECEIVABLE		6,201.07	
TAX ABATEMENT RECEIVABLE		6,277.75	
REVENUE ACCOUNTS RECEIVABLE (COURT)		1,662.98	
DUE FROM ANIMAL CONTROL		7.10	
DUE FROM GRANT FUND			
DUE FROM GENERAL CAPITAL FUND		255.06	
DUE FROM TRUST OTHER		2,380.91	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		11,000.00	
DEFICIT		-	
Page Totals:		8,359,166.96	6,425.56

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	8,359,166.96	6,425.56
APPROPRIATION RESERVES		1,438,320.82
ENCUMBRANCES PAYABLE		121,732.76
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		
PREPAID TAXES		158,250.44
ACCOUNTS PAYABLE		57,570.66
PAYROLL TAXES PAYABLE		36,949.27
DUE TO STATE:		
MARRIAGE LICENCE		125.00
DCA TRAINING FEES		1,637.00
LOCAL SCHOOL TAX PAYABLE		763,909.53
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		20,376.75
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
DUE ELK TOWNSHIP		-
COUNTY ABATEMENT PAYABLE		12,188.18
PREPAID TAX ABATEMENTS		6,678.47
REC CENTER KEY DEPOSITS		470.00
RESERVE FOR:		
MASTER PLAN		1,535.00
CODIFICATION OF ORDINANCES		124.00
STORM RECOVERY		-
PAGE TOTAL	8,359,166.96	2,626,293.44

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	8,359,166.96	2,626,293.44
SUBTOTAL	8,359,166.96	2,626,293.44 "C"
RESERVE FOR RECEIVABLES		1,697,504.70
DEFERRED SCHOOL TAX	4,279,108.50	
DEFERRED SCHOOL TAX PAYABLE		4,279,108.50
FUND BALANCE		4,035,368.82
TOTALS	12,638,275.46	12,638,275.46

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

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

Title of Account	Debit	Credit
TOTALS	-	-

(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	354,586.75	
GRANTS RECEIVABLE	523,166.28	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		73,884.76
APPROPRIATED RESERVES		346,571.36
UNAPPROPRIATED RESERVES		457,296.91
TOTALS	877,753.03	877,753.03

(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	16,649.16	
DUE TO - Current Fund		7.10
DUE TO STATE OF NJ		30.60
RESERVE FOR ANIMAL CONTROL TRUST FUND		16,636.46
Change Fund	25.00	
FUND TOTALS	16,674.16	16,674.16
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	752,485.64	
Escrow Receivable	400.00	
Off Duty Fees Receivable		
Due Current Fund		2,380.91
Encumbrances Payable		867.50
Reserve for Trust Other		749,637.23
OTHER TRUST FUNDS PAGE TOTAL	752,885.64	752,885.64

(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	752,885.64	752,885.64
OTHER TRUST FUNDS (continued)		
TOTALS	752,885.64	752,885.64

(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	752,885.64	752,885.64
OTHER TRUST FUNDS (continued)		
TOTALS	752,885.64	752,885.64

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

[illegible]

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
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

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	361,000.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	361,000.00
CASH	615,079.27	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	2,105,000.00	
UNFUNDED	361,000.00	
Amount to be Provided by Capital Lease	175,000.00	
DUE TO -		
DUE TO - Current Fund		255.06
PAGE TOTALS	3,617,079.27	361,255.06

(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	3,617,079.27	361,255.06
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		2,105,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		175,000.00
RESERVE FOR CAPITAL PROJECTS		173,581.20
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		234,230.79
UNFUNDED		315,591.94
ENCUMBRANCES PAYABLE		129,792.00
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		118,431.25
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		4,197.03
	3,617,079.27	3,617,079.27

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	10,952.50	6,733,838.92	94,129.16	6,650,662.26
Grant Fund		354,586.75		354,586.75
Trust - Animal Control		16,649.16		16,649.16
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	100,000.00	652,485.64		752,485.64
Trust - Arts and Culture				-
General Capital		615,079.27		615,079.27
				-
UTILITIES:				
Water and Sewer Operating	447.87	1,227,826.11		1,228,273.98
Water and Sewer Capital		235,625.83		235,625.83
Water Escrow		98,049.50		98,049.50
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	111,400.37	9,934,141.18	94,129.16	9,951,412.39

* 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: dnestore@claytonnj.com

Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

First National Bank of Elmer	
56-3022878	16,649.16
35-4040374	53,041.74
56-3033966	1,228.90
35-4043568	8,693.28
35-4042180	1,540.48
35-4044277	2,398.02
56-3039765	3,813.83
56-3022753	7,652.23
01-0011238	23,363.47
01-0011247	308,330.96
56-3039823	86,132.86
56-2205433	200.66
56-3034782	122,545.71
35-4039178	2,704.22
35-4040853	-
01-007442-0	10,002.96
01-0080588	0.25
10166008	13,872.58
56-3034048	615,079.27
56-3022712	6,724,684.31
56-3033115	86,873.42
56-3022704	1.32
56-3022779	43,910.30
01-0011256	635,520.68
56-3034014	235,625.83
56-3022720	825,261.75
01-011452-2	22,410.00
35-4036455	9,387.56
56-303400-6	66,251.94
10183957	575.16
10179848	6,388.33
PAGE TOTAL	9,934,141.18

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"

[illegible]

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

Sheet 10

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
NJ Transportation Trust Walnut Street	270,000.00		126,836.25		36,818.27	106,345.48
NJ Transportation Trust Roosevelt Blvd	1,895.78				1,895.78	-
NJ Transportation Trust S Broad Street	270,000.00		164,661.75			105,338.25
NJ Transportation Trust S Broad Street Phase 2	-	217,186.00				217,186.00
Community Development Block Grant	-	100,000.00	100,000.00			-
Recycling Tonnage Grant	-	10,624.38	10,624.38			-
Clean Communities Grant		17,996.74	17,996.74			-
Safe and Secure	30,166.69	32,400.00	32,949.99		20,166.70	9,450.00
Body Armor	1,759.02	1,359.36	1,359.36		1,759.02	-
Municipal Alliance	4,000.00	5,000.00	4,000.00			5,000.00
Drive Sober or Get Pulled Over	-	3,840.00	2,400.00			1,440.00
Hazardous Discharge Site Rem-Eaynes	24,763.95					24,763.95
Bullet Proof Vests	4,262.90	3,831.80	3,364.10			4,730.60
Drunk Driving Enforcement Fund		4,000.00	4,000.00			-
NJDL&PS Body Worn Camera Grant		48,912.00				48,912.00
Click It or Ticket		2,400.00	2,400.00			-
						-
						-
						-
PAGE TOTALS	606,848.34	447,550.28	470,592.57	-	60,639.77	523,166.28

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	606,848.34	447,550.28	470,592.57	-	60,639.77	523,166.28
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						-
						-
PAGE TOTALS	606,848.34	447,550.28	470,592.57	-	60,639.77	523,166.28

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	606,848.34	447,550.28	470,592.57	-	60,639.77	523,166.28
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						-
						-
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						-
TOTALS	606,848.34	447,550.28	470,592.57	-	60,639.77	523,166.28

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				
NJ Transportation Trust-Walnut Street	38,191.53			1,373.26		36,818.27	-
NJ Transportation Trust-Roosevelt Blvd	1,895.78					1,895.78	-
NJ Transportation Trust-S Broad St	270,000.00			217,769.75			52,230.25
NJ Transportation Trust-S Broad St Phase 2		217,186.00					217,186.00
Community Development Block Grant	-	100,000.00		100,000.00			-
Clean Communities	8,992.61		17,996.74	17,151.12			9,838.23
Drunk Driving Enforcement Fund	2,141.16	4,000.00		1,325.00			4,816.16
Recycling Tonnage Grant	16,573.69	10,624.38		11,449.57			15,748.50
Environmental Commission Grant	2,785.06						2,785.06
Municipal Alliance	5,000.00	6,250.00		6,325.00			4,925.00
Drive Sober or Get Pulled Over	-	2,400.00	1,440.00	3,600.00			240.00
Safe and Secure	20,167.00	32,400.00		32,400.30		20,166.70	-
Body Armor Grant	1,759.02	1,359.36		1,359.36		1,759.02	-
Bullet Proof Vests	2,541.00		3,831.80	2,737.00			3,635.80
Hazardous Discharge Site	4,112.44						4,112.44
Hazardous Discharge Site-Waynes	33,521.42			2,467.50			31,053.92
Click It or Ticket			2,400.00	2,400.00			-
NJDL&PS Body Worn Camera Grant			48,912.00	48,912.00			-
							-
PAGE TOTALS	407,680.71	374,219.74	74,580.54	449,269.86	-	60,639.77	346,571.36

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	407,680.71	374,219.74	74,580.54	449,269.86	-	60,639.77	346,571.36
							-
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PAGE TOTALS	407,680.71	374,219.74	74,580.54	449,269.86	-	60,639.77	346,571.36

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	407,680.71	374,219.74	74,580.54	449,269.86	-	60,639.77	346,571.36
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PAGE TOTALS	407,680.71	374,219.74	74,580.54	449,269.86	-	60,639.77	346,571.36

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	407,680.71	374,219.74	74,580.54	449,269.86	-	60,639.77	346,571.36
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TOTALS	407,680.71	374,219.74	74,580.54	449,269.86	-	60,639.77	346,571.36

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
American Rescue Plan Act of 2021				457,296.91		457,296.91
						-
						-
						-
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						-
						-
						-
						-
TOTALS	-	-	-	457,296.91	-	457,296.91

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	801,427.53
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxxx	4,279,108.50
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxxx	10,129,643.00
Levy Calendar Year 2021	xxxxxxxxxxx	
Paid	10,167,161.00	xxxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	763,909.53	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	4,279,108.50	xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	15,210,179.03	15,210,179.03

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	15,371.11
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	3,223,725.11
County Library	XXXXXXXXXX	222,052.14
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	197,067.90
Due County for Added and Omitted Taxes	XXXXXXXXXX	20,376.45
Paid	3,658,215.96	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	20,376.75	XXXXXXXXXX
	3,678,592.71	3,678,592.71

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,410,000.00	1,410,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget	2,229,662.74	2,272,304.69	42,641.95
Added by N.J.S.A. 40A:4-87 (List on 17a)	74,580.54	74,580.54	-
			-
			-
Total Miscellaneous Revenue Anticipated	2,304,243.28	2,346,885.23	42,641.95
Receipts from Delinquent Taxes	500,000.00	466,509.11	(33,490.89)
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	4,794,621.87	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxx	xxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	4,794,621.87	5,014,133.45	219,511.58
	9,008,865.15	9,237,527.79	228,662.64

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxx	18,272,125.18
Amount to be Raised by Taxation	xxxxxxxxx	xxxxxxxxx
Local District School Tax	10,129,643.00	xxxxxxxxx
Regional School Tax	-	xxxxxxxxx
Regional High School Tax	-	xxxxxxxxx
County Taxes	3,642,845.15	xxxxxxxxx
Due County for Added and Omitted Taxes	20,376.45	xxxxxxxxx
Special District Taxes	-	xxxxxxxxx
Municipal Open Space Tax		xxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxx	534,872.87
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	5,014,133.45	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxx	
*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.	18,806,998.05	18,806,998.05

STATEMENT OF GENERAL BUDGET REVENUES 2021
(Continued)

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

Source	Budget	Realized	Excess or Deficit
Safe and Secure		-	-
Bulletproof Vest	3,831.80	3,831.80	-
Clean Communities	17,996.74	17,996.74	-
Click It or Ticket	2,400.00	2,400.00	-
NJDL&PS Body Worn Camera Grant	48,912.00	48,912.00	-
Drive Sober or Get Pulled Over	1,440.00	1,440.00	-
		-	-
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PAGE TOTALS	74,580.54	74,580.54	-

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:

dnestore@claytonnj.com

STATEMENT OF GENERAL BUDGET REVENUES 2021
(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	74,580.54	74,580.54	-
		-	-
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		-	-
TOTALS	74,580.54	74,580.54	-

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:

dnestore@claytonnj.com

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		8,934,284.61
2021 Budget - Added by N.J.S.A. 40A:4-87		74,580.54
Appropriated for 2021 (Budget Statement Item 9)		9,008,865.15
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		9,008,865.15
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		9,008,865.15
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	7,035,671.40	
Paid or Charged - Reserve for Uncollected Taxes	534,872.87	
Reserved	1,438,320.82	
Total Expenditures		9,008,865.09
Unexpended Balances Canceled (see footnote)		0.06

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	42,641.95
Delinquent Tax Collections	xxxxxxxxxx	-
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	219,511.58
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	0.06
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	370,502.27
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	37,600.00
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	28,450.00
Unexpended Balances of 2020 Appropriation Reserves	xxxxxxxxxx	1,226,649.75
Prior Years Interfunds Returned in 2021	xxxxxxxxxx	201,503.75
Senior Citizen Dedcutions Disallowed - Prior Year Taxes (Debit)	500.00	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2021	4,279,108.50	xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	4,279,108.50
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	33,490.89	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2021		xxxxxxxxxx
Prior Year Deductions Disallowed		
Grant Receivables Canceled		
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	2,092,868.47	xxxxxxxxxx
	6,405,967.86	6,405,967.86

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Franchise Fees	182,613.49
Administrative Fees	16,525.83
Cat License	1,516.00
Landlord Registration Fees	4,430.00
OPRA Request Fees	
MRNA Pilots	101,992.73
Vacant Property Registration Fees	10,800.00
Miscellaneous	25,264.79
Tax Search Fees	10.00
NSF Fees	20.00
Certificates of Redemption	
Miscellaneous Liens and Clean-up Charges	17,959.58
Costs of Tax Sale	2,268.34
Sale of Municipal Assets	
Recycling Marketables	7,101.51
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	370,502.27

SURPLUS - CURRENT FUND
YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	3,352,500.35
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,092,868.47
4. Amount Appropriated in the 2021 Budget - Cash	1,410,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2021	4,035,368.82	xxxxxxxxxx
	5,445,368.82	5,445,368.82

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

Cash		6,650,662.26
Investments		
Sub Total		6,650,662.26
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,626,293.44
Cash Surplus		4,024,368.82
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	11,000.00	
Cash Deficit #		
Total Other Assets		11,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		4,035,368.82

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2021 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$	18,570,248.13
	\$	
2. Amount of Levy - Special District Taxes	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	103,153.58
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	
5a. Subtotal 2021 Levy	\$	18,673,401.71
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2021 Tax Levy	\$	18,673,401.71
6. Transferred to Tax Title Liens	\$	47,986.04
7. Transferred to Foreclosed Property	\$	-
8. Remitted, Abated or Canceled	\$	13,041.78
9. Discount Allowed	\$	
10. Collected in Cash: In 2020	\$	231,914.73
In 2021*	\$	17,976,471.98
Homestead Benefit Credit	\$	
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	63,738.47
Total To Line 14	\$	18,272,125.18
11. Total Credits	\$	18,333,153.00
12. Amount Outstanding December 31, 2021	\$	340,248.71
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u>97.85%</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	\$	18,272,125.18
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	18,272,125.18

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)	\$ 18,272,125.18
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 18,272,125.18
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 18,673,401.71
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.85%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 18,272,125.18
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 18,272,125.18
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 18,673,401.71
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.85%

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	4,791.35
2. Senior Citizens Deductions Per Tax Billings	16,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	47,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,011.53
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	500.00
9. Received in Cash from State	XXXXXXXXXX	64,872.68
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	6,425.56	XXXXXXXXXX
	71,175.56	71,175.56

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

Line 2	16,000.00
Line 3	47,750.00
Line 4	1,000.00
Sub - Total	64,750.00
Less: Line 7	1,011.53
To Item 10, Sheet 22	63,738.47

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

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

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		592,453.50	XXXXXXXXXX
A. Taxes	468,011.48	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	124,442.02	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	20.14
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		1,041.12	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) 15,491.55
B. Tax Title Liens - Transfers from Taxes		(1) 15,491.55	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	593,474.48
8. Totals		608,986.17	608,986.17
9. Balance Brought Down		593,474.48	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	466,509.11
A. Taxes	453,540.91	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	12,968.20	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		3,669.71	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		47,986.04	XXXXXXXXXX
13. 2021 Taxes		340,248.71	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	518,869.83
A. Taxes	340,248.71	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	178,621.12	XXXXXXXXXX	XXXXXXXXXX
15. Totals		985,378.94	985,378.94

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 78.60%
17. Item No.14 multiplied by percentage shown above is 407,831.69 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	1,341,100.00	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	82,600.00
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	110,500.00
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	1,148,000.00
	1,341,100.00	1,341,100.00

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: \$ 82,600.00
*Total Cash Collected in 2021

Realized in 2021 Budget 45,000.00

To Results of Operation (Sheet 19) 37,600.00

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*	\$	\$	\$	\$ -
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	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	
9/27/2017	Preparation of Master Plan	55,000.00	11,000.00	22,000.00	11,000.00		11,000.00
							-
							-
							-
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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

dnestore@claytonnj.com

Chief Financial Officer

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

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

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

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	2,430,000.00	
Issued	xxxxxxxxxx		
Paid	325,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	2,105,000.00	xxxxxxxxxx	
	2,430,000.00	2,430,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 335,000.00
2022 Interest on Bonds*		\$ 66,225.00	
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)			\$ 66,225.00

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
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 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 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)

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**	
Page Totals	-		-			-	-	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet
33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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

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

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

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. Various Capital Improvements	175,000.00	85,000.00	10,820.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	175,000.00	85,000.00	10,820.00

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
Site remediation and/or environmental investigations	9,439.23				4,835.00		4,604.23	
Acquisition of capital equipment and the								
completion of capital projects	6,481.01						6,481.01	
Various redevelopment projects	71.61						71.61	
Various redevelopment projects	91,860.00				9,590.22		82,269.78	
Drainage improvements	1,936.88						1,936.88	
Acquisition of capital equipment and the	-							
completion of capital projects	33,936.00						33,936.00	
Acquisition of capital equipment and the	-							
completion of capital projects	89,113.28				(12,084.40)		101,197.68	
Completion of LED lighting and HVAC improvements	401.65						401.65	
Reappropriation ordinance	7,230.05				3,898.10		3,331.95	
Acquisition of capital equipment and the			380,000.00		64,408.06			315,591.94
completion of capital projects								
Page Total	240,469.71	-	380,000.00	-	70,646.98	-	234,230.79	315,591.94

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.)

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	240,469.71	-	380,000.00	-	70,646.98	-	234,230.79	315,591.94
PAGE TOTALS	240,469.71	-	380,000.00	-	70,646.98	-	234,230.79	315,591.94

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	240,469.71	-	380,000.00	-	70,646.98	-	234,230.79	315,591.94
PAGE TOTALS	240,469.71	-	380,000.00	-	70,646.98	-	234,230.79	315,591.94

Sheet 35.2

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

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

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	240,469.71	-	380,000.00	-	70,646.98	-	234,230.79	315,591.94
GRAND TOTALS	240,469.71	-	380,000.00	-	70,646.98	-	234,230.79	315,591.94

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	107,431.25
Received from 2021 Budget Appropriation*	xxxxxxxxx	30,000.00
	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
		xxxxxxxxx
		xxxxxxxxx
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		xxxxxxxxx
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		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	19,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	118,431.25	xxxxxxxxx
	137,431.25	137,431.25

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

[illegible]

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	4,197.03
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	4,197.03	xxxxxxxxxx
	4,197.03	4,197.03

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

\$ 18,673,401.71
2. Amount of Item 1 Collected in 2021 (*)

\$ 18,272,125.18
3. Seventy (70) percent of Item 1

\$ 13,071,381.20

(*) 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	\$		\$ 20,376.75	\$ 20,376.75
3. Amounts due Special Districts	\$		\$ -	\$ -
4. Amount due School Districts for School Tax	\$		\$ 763,909.53	\$ 763,909.53

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 AND 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	1,228,273.98	
Investments		
Cash - Escrow	98,049.50	
Due from - Utility Capital	100.25	
Due from		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	188,930.44	
Liens Receivable	13,374.03	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		445,171.26
Encumbrances Payable		47,645.13
Accrued Interest on Bonds and Notes		12,016.29
Due to -		
Accounts Payable		6,460.30
Utility Overpayments		6,865.10
Subtotal - Cash Liabilities		518,158.08 "C"
Reserve for Consumer Accounts and Lien Receivable		202,304.47
Reserve for Utility Escrow		98,016.82
Fund Balance		710,248.83
Total	1,528,728.20	1,528,728.20

(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 AND SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2021
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	570,000.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	570,000.00
CASH	235,625.83	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	17,020,788.67	
AUTHORIZED AND UNCOMPLETED	656,941.60	
PAGE TOTALS	18,483,356.10	570,000.00

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER AND 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	18,483,356.10	570,000.00
BONDS PAYABLE		375,000.00
LOANS PAYABLE		3,748,542.61
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		86,709.21
UNFUNDED		274,761.52
CONTRACTS PAYABLE		
ENCUMBRANCES		255,120.38
DUE TO WATER AND SEWER OPERATING		100.25
RESERVE FOR AMORTIZATION		12,972,716.34
RESERVE FOR DEFERRED AMORTIZATION		11,471.32
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		124,641.73
CAPITAL FUND BALANCE		64,292.74
TOTALS	18,483,356.10	18,483,356.10

(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 AND 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:	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 AND SEWER UTILITY BUDGET - 2021

BUDGET REVENUES			
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	283,991.00	283,991.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	2,686,500.00	2,822,389.81	135,889.81
Miscellaneous	56,800.00	43,849.46	(12,950.54)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	3,027,291.00	3,150,230.27	122,939.27
Deficit (General Budget) **			-
	3,027,291.00	3,150,230.27	122,939.27

** 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		3,027,291.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		3,027,291.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,027,291.00
Deduct Expenditures:		
Paid or Charged	2,576,784.79	
Reserved	445,171.26	
Surplus (General Budget)**		
Total Expenditures		3,021,956.05
Unexpended Balance Canceled (See Footnote)		5,334.95

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 AND SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Water And 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)")	3,150,230.27	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	181,824.38	
Total Revenue Realized		3,332,054.65
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	2,576,784.79	
Reserved	445,171.26	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,021,956.05	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,021,956.05
Excess		310,098.60
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	310,098.60	
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 And Sewer Utility for 2020

2020 Appropriation Reserves Canceled in 2021	181,824.38	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		181,824.38

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

RESULTS OF 2021 OPERATIONS - WATER AND SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	122,939.27
Unexpended Balances of Appropriations	xxxxxxxxxx	5,334.95
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	181,824.38
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	310,098.60	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	310,098.60	310,098.60

OPERATING SURPLUS - WATER AND SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	684,141.23
Excess in Results of 2021 Operations	xxxxxxxxxx	310,098.60
Amount Appropriated in the 2021 Budget - Cash	283,991.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	710,248.83	xxxxxxxxxx
	994,239.83	994,239.83

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

Cash		1,228,273.98
Investments		
Interfund Accounts Receivable		132.93
Subtotal		1,228,406.91
Deduct Cash Liabilities Marked with "C" on Trial Balance		518,158.08
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		710,248.83
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		710,248.83

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

SCHEDULE OF WATER AND SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	175,112.66
Increased by:			
Rents Levied		\$	2,839,024.72
Decreased by:			
Collections	\$	2,817,112.37	
Overpayments applied	\$	5,295.07	
Transfer to Liens	\$	2,799.50	
Other	\$		
		\$	2,825,206.94
Balance December 31, 2021		\$	188,930.44

--	--	--	--

SCHEDULE OF WATER AND SEWER UTILITY LIENS

Balance December 31, 2020		\$	10,574.53
Increased by:			
Transfers from Accounts Receivable	\$	2,799.50	
Penalties and Costs	\$		
Other	\$		
		\$	2,799.50
Decreased by:			
Collections	\$		
Other	\$		
		\$	-
Balance December 31, 2021		\$	13,374.03

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER AND 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.				\$	

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 AND 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		\$	
WATER AND SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx	515,000.00	
Issued	xxxxxxxxxx		
Paid	140,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	375,000.00	xxxxxxxxxx	
	515,000.00	515,000.00	
2022 Bond Maturities - Capital Bonds			\$ 60,000.00
2022 Interest on Bonds		\$ 11,800.00	

INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET		
2022 Interest on Bonds (*Items)	\$	11,800.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	2,950.00
Subtotal	\$	8,850.00
Add: Interest to be Accrued as of 12/31/2022	\$	2,481.25
Required Appropriation 2022	\$	11,331.25

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 AND SEWER UTILITY LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	2,250,113.26	
Issued	xxxxxxxx		
Paid	39,940.06	xxxxxxxx	
Outstanding - December 31, 2021	2,210,173.20	xxxxxxxx	
	2,250,113.26	2,250,113.26	
2022 Loan Maturities			\$ 40,965.30
2022 Interest on Loans		\$ 55,898.70	
WATER AND SEWER UTILITY LOAN			
Outstanding - January 1, 2021	xxxxxxxx	1,660,051.66	
Issued	xxxxxxxx		
Paid	121,682.25	xxxxxxxx	
Outstanding - December 31, 2021	1,538,369.41	xxxxxxxx	
	1,660,051.66	1,660,051.66	
2022 Loan Maturities			\$ 121,841.25
2022 Interest on Loans		\$ 15,930.54	

INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET

2022 Interest on Loans (*Items)	\$ 71,829.24	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 9,066.29	
Subtotal	\$ 62,762.95	
Add: Interest to be Accrued as of 12/31/2022	\$ 8,426.64	
Required Appropriation 2022		\$ 71,189.59

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 AND 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		\$	
WATER AND 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 - WATER AND SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

DEBT SERVICE FOR WATER AND 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	-		-			-	-	

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 AND 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	-		-			-	-	

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER AND SEWER UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER AND SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND 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
Various Capital Equipment	24,806.42	100.00			5,418.05		19,388.37	100.00
Various Water & Sewer Utility Improvements	19,167.13						19,167.13	
Acquisition of Equipment for the Water &								
Sewer Utility System	3,882.39						3,882.39	
Improvements to Sewer Mains	32,800.00						32,800.00	
Completion of Various Water & Sewer								
Utility Improvements	27.65						27.65	
Removal & Replacement of the Variable								
Frequency Drive at Well #5	4,350.00						4,350.00	
Replace Pump at Well #4	-						-	
Improvements to Sewer System & Well #5 Motor	3,292.93						3,292.93	
Improvements to Sewer System - N Dennis Dr			23,000.00		19,199.26		3,800.74	
Acquisition of Various Water & Sewer Equip								
and Utility Improvements			570,000.00		295,338.48			274,661.52
PAGE TOTALS	88,326.52	100.00	593,000.00	-	319,955.79	-	86,709.21	274,761.52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	88,326.52	100.00	593,000.00	-	319,955.79	-	86,709.21	274,761.52
PAGE TOTALS	88,326.52	100.00	593,000.00	-	319,955.79	-	86,709.21	274,761.52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

Sheet
52.2

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	88,326.52	100.00	593,000.00	-	319,955.79	-	86,709.21	274,761.52
PAGE TOTALS	88,326.52	100.00	593,000.00	-	319,955.79	-	86,709.21	274,761.52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	88,326.52	100.00	593,000.00	-	319,955.79	-	86,709.21	274,761.52
PAGE TOTALS	88,326.52	100.00	593,000.00	-	319,955.79	-	86,709.21	274,761.52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	88,326.52	100.00	593,000.00	-	319,955.79	-	86,709.21	274,761.52
TOTALS	88,326.52	100.00	593,000.00	-	319,955.79	-	86,709.21	274,761.52

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

WATER AND SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	122,641.73
Received from 2021 Budget Appropriation	xxxxxxxxx	25,000.00
	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	23,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	124,641.73	xxxxxxxxx
	147,641.73	147,641.73

WATER AND SEWER 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.

**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
Improvements to Sewer System				
N. Dennis Drive	23,000.00		23,000.00	
	23,000.00	-	23,000.00	-

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	64,292.74
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	64,292.74	xxxxxxxxx
	64,292.74	64,292.74