

General Instructions to Complete the Annual Financial Statement Workbook

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate the municipality/county and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines insert the email address of the applicable official.
The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- g) xxxx_afs_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- i) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: 6, 6b, 9a, 10, 11, 12, 17a, 20, 35, and 37. **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- j) Quick Guide:

<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>

Annual Financial Statement - Key Information
Municipal and County AFS Version 2021

Required Information	Responses and Data	
Name and County of Municipality	Brigantine City, Atlantic County	*Counties will be added to this list as they are added to the AFS system.
Full Name of Municipality/County	CITY OF BRIGANTINE	
County of Municipality / County	ATLANTIC	
Name of Municipality / County	BRIGANTINE	
Type	CITY	
Federal ID #	21-6000384	
Governing Body Type	COUNCIL MEMBERS	
Address	1417 W. Brigantine Avenue, Brigantine N.J. 08203	
Address		
Phone	609-266-7600	
Fax	609-266-3823	
		Certificate #
Chief Financial Officer	Roxanne B. Tosto	N-0702
Registered Municipal Accountant		
Year Ending	12/31/2021	
DATES	Balance - January 1, 2021	
	Balance - December 31, 2021	
	Outstanding - January 1, 2021	
	Outstanding - December 31, 2021	
Year End	12/31/2021	
Next Year End	12/31/2022	
Budget Year	2022	
AFS Year	2021	
PY	2020	
Population Last Census (2020)	7,716	
Net Valuation Taxable 2021	3,356,576,700	
Muni Code	0103	
SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES	
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021	
	COUNTIES - JANUARY 26, 2022	
	MUNICIPALITIES - FEBRUARY 10, 2022	
	AS AT DECEMBER 31, 2021	
	Dec. 31, 2020	
	Dec. 31, 2021	
	Jan. 1, 2021	
	YEAR - 2020	
	YEAR - 2021	
	HOW MANY UTILITIES DOES THE ENTITY HAVE:	1
	UTILITY NAME(S)	
UTILITY 1	Water & Sewer Utility	
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021
(UNAUDITED)

POPULATION LAST CENSUS 7,716
NET VALUATION TAXABLE 2021 3,356,576,700
MUNICODE 0103

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 BRIGANTINE, County of ATLANTIC

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 Roxanne B. Tosto
Title CFO

(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, Roxanne B. Tosto, am the Chief Financial Officer, License # N-0702, of the CITY of BRIGANTINE, County of ATLANTIC 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 rtosto@brigantinbeachnj.com
Title CFO
Address 1417 W. Brigantine Avenue, Brigantine N.J. 08203
Phone Number 609-266-7600
Fax Number 609-266-3823

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 BRIGANTINE 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:	CITY OF BRIGANTINE
Chief Financial Officer:	Roxanne B. Tosto
Signature:	rtosto@brigantinebeachnj.com
Certificate #:	N-0702
Date:	2/4/2022

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 BRIGANTINE
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

21-6000384

Fed I.D. #

CITY OF BRIGANTINE

Municipality

ATLANTIC

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>1,715,112.03</u>	\$ <u>766,505.83</u>	\$ <u></u>

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

<input checked="" 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.

rtosto@brigantinebeachnj.com

Signature of Chief Financial Officer

2/4/2022

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 BRIGANTINE, County of ATLANTIC 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 \$ 3,404,663,000.00

<u>bsaccoccia@brigantinebeachnj.com</u>
SIGNATURE OF TAX ASSESSOR
<u>CITY OF BRIGANTINE</u>
MUNICIPALITY
<u>ATLANTIC</u>
COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		13,748,511.45	
INVESTMENTS		450,000.00	
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	31,541.67
CHANGE FUND		775.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	1.48		
CURRENT	350,969.32		
SUBTOTAL		350,970.80	
TAX TITLE LIENS RECEIVABLE		28,640.29	
PROPERTY ACQUIRED FOR TAXES		308,862.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		3,329.19	
DUE FROM CAPITAL FUND		268.60	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		14,891,357.33	31,541.67

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	14,891,357.33	31,541.67
APPROPRIATION RESERVES		1,416,317.01
ENCUMBRANCES PAYABLE		803,213.09
ACCOUNTS PAYABLE		12,271.41
TAX OVERPAYMENTS		49,472.91
PREPAID TAXES		1,245,505.65
PAYROLL TAXES PAYABLE		232,463.56
DUE TO STATE:		
MARRIAGE LICENCE		200.00
DCA TRAINING FEES		-
DUE TO TOURISM COMMISSION		1,310.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		88,481.06
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR TAX APPEALS		502,000.00
RESERVE FOR INSURANCE PROCEEDS		318,474.86
RESERVE FOR MASTER PLAN		20,065.02
RESERVE FOR REVALUATION & TAX MAPS		300,019.00
RESERVE FOR FUTURE PROJECTS		1,371,956.26
PAGE TOTAL	14,891,357.33	6,393,291.50

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	14,891,357.33	6,393,291.50
SUBTOTAL	14,891,357.33	6,393,291.50 "C"
RESERVE FOR RECEIVABLES		692,070.88
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		7,805,994.95
TOTALS	14,891,357.33	14,891,357.33

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

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

Title of Account	Debit	Credit
NOT APPLICABLE		
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	317,982.51	
GRANTS RECEIVABLE	744,305.42	
DUE FROM/TO CURRENT FUND		
ENCUMBRANCES PAYABLE		291,219.00
APPROPRIATED RESERVES		769,098.93
UNAPPROPRIATED RESERVES		1,970.00
TOTALS	1,062,287.93	1,062,287.93

(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	1,727.00	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		1,727.00
FUND TOTALS	1,727.00	1,727.00
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	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	4,992,786.30	
PARKING OFF. ADJUDICATION		60.00
GARDEN CLUB		15,251.69
LIFEGUARD PENSION		537,655.64
RECREATION FUND		77,139.34
RESERVE FOR TTL REDEMPTIONS		90,692.92
RESERVE FOR TTL PREMIUMS		366,704.00
ENGINEERING ESCROW		208,947.99
POLICE SPECIAL DUTY		4,800.00
		-
OTHER TRUST FUNDS PAGE TOTAL	4,992,786.30	1,301,251.58

(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	4,992,786.30	1,301,251.58
OTHER TRUST FUNDS (continued)		
COAH ESCROW		1,836,987.47
DUE TO THIRD PARTIES-ENG ESC		20,594.25
LAW ENFORCEMENT FORFIETURE		58,147.28
ACCUMULATED ABSCENCES		1,015,940.87
RECREATION -GREEN TEAM		41,791.31
RES. FOR MUNICIPAL ALLIANCE		14,378.20
RESERVE FOR STORM EXPENSE		699,151.34
RES. FIRE PREVENTION FINES		4,544.00
TOTALS	4,992,786.30	4,992,786.30

(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	4,992,786.30	4,992,786.30
OTHER TRUST FUNDS (continued)		
TOTALS	4,992,786.30	4,992,786.30

(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:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
Not Applicable								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*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	12,118,654.77	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	12,118,654.77
CASH	8,962,296.72	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	7,190,098.85	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	22,953,940.09	
UNFUNDED	12,568,654.77	
DUE TO - CURRENT FUND		268.60
PAGE TOTALS	63,793,645.20	12,118,923.37

(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	63,793,645.20	12,118,923.37
BOND ANTICIPATION NOTES PAYABLE		450,000.00
GENERAL SERIAL BONDS		21,200,000.00
TYPE 1 SCHOOL BONDS		1,560,000.00
LOANS PAYABLE		193,940.09
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		15,560,503.36
UNFUNDED		9,264,032.34
ENCUMBRANCES PAYABLE		2,791,339.48
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		260,250.00
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR CAPITAL PROJECTS		264,555.00
CAPITAL FUND BALANCE		130,101.56
	63,793,645.20	63,793,645.20

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	39,161.31	14,514,901.78	805,551.64	13,748,511.45
Grant Fund	-	317,982.51		317,982.51
Trust - Animal Control		1,727.00		1,727.00
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		4,992,786.30		4,992,786.30
Trust - Arts and Culture				-
General Capital		8,962,296.72		8,962,296.72
				-
<u>UTILITIES:</u>				
Water & Sewer-Operating	694,658.24	5,043,884.06	1,048.00	5,737,494.30
Water & Sewer-Capital		14,076,678.31		14,076,678.31
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	733,819.55	47,910,256.68	806,599.64	47,837,476.59

* 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: rtosto@brigantinebeach.com

Title: CFO

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK	
DISBURSING ACCOUNT	80,422.32
CURRENT ACCOUNT	10,734,267.28
ONLINE PAYMENTS(VIPLY)	-
PAYROLL AGENCY	255,945.87
EMS SERVICE ACCOUNT	-
ENGINEERING ESCROW DIRECT	208,947.99
TTL REDEMPTION	457,396.92
DOG FUND	1,727.00
RECREATION COMMISSION	118,930.65
GRANT	176,129.46
SMALL CITIES GRANT	141,853.05
LIFEGUARD PENSION	21,324.67
GOLF CREDIT CREDIT CARD	-
GOLF UTILITY	-
BEACH FEE OFFICE	-
POLICE SPECIAL DETAIL	4,800.00
TRUST	1,754,668.66
COAH	1,836,987.47
PAYROLL AGENCY	10.48
CAPITAL	1,762,028.12
WATER & SEWER UTILITY OPERATING	5,043,884.06
WATER & SEWER UTILITY CAPITAL	7,076,420.24
GARDEN CLUB	15,251.69
POLICE FORFEITED FUNDS FEDERAL	10,376.95
POLICE FORFIETED FUNDS STATE	47,770.33
NJ CASH MANAGEMENT FUND:	
CURRENT INVESTMENT ACCOUNT	3,444,255.83
LIFEGUARD PENSION INVESTMENT ACCOUNT	516,330.97
GENERAL CAPITAL INVESTMENT ACCOUNT	7,200,268.60
WATER & SEWER CAPITAL INVESTMENT ACCOUNT	7,000,258.07
PAGE TOTAL	47,910,256.68

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**

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
FEDERAL:						-
Federal Body Armor Bullet Proof Vests-2020	2,437.61					2,437.61
Federal Body Armor Bullet Proof Vests-2021		3,328.78				3,328.78
DCA-Community Development Block Grant-ADA Curbs 2017	30,732.00		30,732.00			-
Community Development Block Grant-ADA Curb Cuts 2018	33,152.00		33,152.00			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	66,321.61	3,328.78	63,884.00	-	-	5,766.39

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	66,321.61	3,328.78	63,884.00	-	-	5,766.39
STATE GRANTS						-
Sustainable Jersey Small Grant 2018		5,000.00	2,500.00			2,500.00
Municipal Allaince on Alcoholism and Drug Abuse 2020	3,377.53	-	3,377.53			-
Municipal Allaince on Alcoholism and Drug Abuse 2021		5,629.24	1,125.85			4,503.39
NJ Transportation Fund- Bike Lane Project	170,000.00	-			170,000.00	-
NJ Transportation Fund- Sheridan Blvd Project	300,000.00		175,089.60			124,910.40
NJ Transportation Fund- East Evans	305,000.00				305,000.00	-
NJ Transportation Fund- Revere Blvd		250,000.00	-			250,000.00
Click It or Ticket		2,400.00	2,400.00			-
Safe and Secure-21	15,000.00	16,200.00	20,400.00			10,800.00
Clean Communities		44,399.96	44,399.96			-
Body Armor Grant		2,648.40	2,648.40			-
Tonnage Grant		14,978.19	14,978.19			-
U Drive U Text U Pay	2,475.00	4,800.00	4,080.00		3,195.00	-
Drive Sober Get Pulled Over	2,400.00	4,800.00	3,840.00		960.00	2,400.00
COPS in Shops		4,400.00	3,520.00		880.00	-
Drunk Driving Enforcement						-
Body Worn Camera Grant		40,760.00				40,760.00
PAGE TOTALS	864,574.14	399,344.57	342,243.53	-	480,035.00	441,640.18

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	864,574.14	399,344.57	342,243.53	-	480,035.00	441,640.18
OTHER GRANTS:						-
Atlantic County-Brigantine Blvd	292,979.74					292,979.74
Atlantic County-Office of the Aging		26,928.00	17,242.50			9,685.50
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	1,157,553.88	426,272.57	359,486.03	-	480,035.00	744,305.42

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							-
Small Cities Grant	129,603.05				12,250.00		141,853.05
Community Development Grant- Drainage 2005	9,237.88						9,237.88
Community Development Grant- Small Cities	31,765.00				-		31,765.00
Community Development Grant-ADA Curb Cuts							-
Community Development Grant-ADA Curb Cuts							-
							-
Bullet Proof Vest Partnership Grant-2021		3,328.78		3,328.78			-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
				-	-		-
							-
PAGE TOTALS	170,605.93	3,328.78	-	3,328.78	12,250.00	-	182,855.93

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	170,605.93	3,328.78	-	3,328.78	12,250.00	-	182,855.93
STATE							-
Clean Communities Grant-2019	8,983.89			7,271.90			1,711.99
Clean Communities Grant-2020	41,711.50			30,151.24			11,560.26
Clean Communities Grant-2021	-		44,399.96				44,399.96
	-						-
Drink Driving Enforcement Grant- Prior	216.15			216.15			-
Drink Driving Enforcement Grant-2020	2,395.79			1,912.64			483.15
							-
Alcohol Education and Rehabilitation Grant-2006	878.88						878.88
Alcohol Education and Rehabilitation Grant-2008	289.33						289.33
Alcohol Education and Rehabilitation Grant-2009	246.09						246.09
Alcohol Education and Rehabilitation Grant-2010	232.05						232.05
Alcohol Education and Rehabilitation Grant-2011	703.82						703.82
Alcohol Education and Rehabilitation Grant-2012	269.67						269.67
Alcohol Education and Rehabilitation Grant-2013	809.45						809.45
UDrive UText UPay	2,475.00	4,800.00		4,080.00		3,195.00	-
Municipal Alliance-2020-2021	4,221.91		-	4,221.91	-		-
Municipal Alliance-2021-2022		1,125.85	4,503.39				5,629.24
PAGE TOTALS	234,039.46	9,254.63	48,903.35	51,182.62	12,250.00	3,195.00	250,069.82

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	234,039.46	9,254.63	48,903.35	51,182.62	12,250.00	3,195.00	250,069.82
STATE							-
Sustainable Jeresey Small Grant	6.93						6.93
Recycling Tonnage-2017	28,806.79			15,000.00			13,806.79
Recycling Tonnage-2018	13,786.44						13,786.44
Recycling Tonnage-2019	13,786.44						13,786.44
Recycling Tonnage-2020			14,978.19				14,978.19
COPS in Shops			4,400.00	3,520.00		880.00	-
Safe & Secure 2020	15,000.00		-	15,000.00			-
Safe & Secure-2021			16,200.00	9,450.00			6,750.00
Drive Sober Get Pulled Over	2,160.00		4,800.00	4,620.00		960.00	1,380.00
Body Armor	198.09	2,648.40		2,846.49			-
Click It or Ticket			2,400.00	2,160.00			240.00
Body Worn Camera	-		40,760.00	40,760.00			-
NJ Transportation Fund- Revere Blvd		250,000.00	-	250,000.00			-
NJ Transportation Fund- Bike Path	170,000.00					170,000.00	-
NJ Transportation Fund- Sheridan Blvd Project	300,000.00			185,775.00			114,225.00
NJ Transportation Fund- East Evans Blvd Project	291,500.00			(13,500.00)	-	305,000.00	-
Sustainable Jersey Grant-Environmental Stewardship	-	-	5,000.00	-			5,000.00
PAGE TOTALS	1,069,284.15	261,903.03	137,441.54	566,814.11	12,250.00	480,035.00	434,029.61

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,069,284.15	261,903.03	137,441.54	566,814.11	12,250.00	480,035.00	434,029.61
Other:							-
Atlantic County Office of the Aging	-	26,928.00		21,405.75			5,522.25
County of Atlantic-Brigantine Blvd	329,547.07						329,547.07
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
				-	-		-
							-
TOTALS	1,398,831.22	288,831.03	137,441.54	588,219.86	12,250.00	480,035.00	769,098.93

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	-	-	-	-	-	-
S.J Gas First Responders Grant					1,970.00	1,970.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	-	-	-	-	1,970.00	1,970.00

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	-
School Tax Deferred		
(Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	-
Levy Calendar Year 2021	XXXXXXXXXX	15,838,114.00
Paid	15,838,114.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred		
(Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	15,838,114.00	15,838,114.00

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	72,410.18
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	16,465,587.55
County Library	XXXXXXXXXX	1,244,359.59
County Health	XXXXXXXXXX	881,809.98
County Open Space Preservation	XXXXXXXXXX	174,040.79
Due County for Added and Omitted Taxes	XXXXXXXXXX	88,481.06
Paid	18,838,208.09	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	88,481.06	XXXXXXXXXX
	18,926,689.15	18,926,689.15

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	3,200,000.00	3,200,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget	5,687,137.35	6,593,123.25	905,985.90
Added by N.J.S.A. 40A:4-87 (List on 17a)	137,441.54	137,441.54	-
			-
			-
Total Miscellaneous Revenue Anticipated	5,824,578.89	6,730,564.79	905,985.90
Receipts from Delinquent Taxes	420,000.00	455,514.76	35,514.76
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	21,692,741.71	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	938,000.00	xxxxxxxxx	xxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	22,630,741.71	23,732,433.34	1,101,691.63
	32,075,320.60	34,118,512.89	2,043,192.29

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxx	57,161,349.99
Amount to be Raised by Taxation	xxxxxxxxx	xxxxxxxxx
Local District School Tax	15,838,114.00	xxxxxxxxx
Regional School Tax	-	xxxxxxxxx
Regional High School Tax	-	xxxxxxxxx
County Taxes	18,765,797.91	xxxxxxxxx
Due County for Added and Omitted Taxes	88,481.06	xxxxxxxxx
Special District Taxes	-	xxxxxxxxx
Municipal Open Space Tax		xxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxx	1,263,476.32
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	23,732,433.34	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.	58,424,826.31	58,424,826.31

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
2018 Tonnage Grant	14,978.19	14,978.19	-
2021 Cops in Shops	4,400.00	4,400.00	-
2021 Click or Ticket	2,400.00	2,400.00	-
2021-2022 Safe & Secure	16,200.00	16,200.00	-
Clean Communities	44,399.96	44,399.96	-
Body-Worn Cameras	40,760.00	40,760.00	-
Drive Sober Hget Pulled Over-Labor Day	2,400.00	2,400.00	-
Municipal Alliance 2021-22	4,503.39	4,503.39	-
Sustainable Jersey Grant	5,000.00	5,000.00	-
Drive Sober Get Pulled Over-Holiday	2,400.00	2,400.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	137,441.54	137,441.54	-

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:

rtosto@brigantinebeachnj.com

(Continued)

[illegible]

CFO Signature: rtosto@brigantinebeachnj.com

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		31,937,879.06
2021 Budget - Added by N.J.S.A. 40A:4-87		137,441.54
Appropriated for 2021 (Budget Statement Item 9)		32,075,320.60
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		32,075,320.60
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		32,075,320.60
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	29,155,525.69	
Paid or Charged - Reserve for Uncollected Taxes	1,263,476.32	
Reserved	1,416,317.01	
Total Expenditures		31,835,319.02
Unexpended Balances Canceled (see footnote)		240,001.58

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	905,985.90
Delinquent Tax Collections	xxxxxxxxxx	35,514.76
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	1,101,691.63
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	240,001.58
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	328,883.66
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	1,447,594.04
Prior Years Interfunds Returned in 2021	xxxxxxxxxx	1,010.33
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	268.60	xxxxxxxxxx
Charge Off Prior Year Sr. Citizens/ Vets disallowed	4,000.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	4,056,413.30	xxxxxxxxxx
	4,060,681.90	4,060,681.90

SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
2% SENIOR/VET ADMINISTRATION FEE	1,600.00
TAX SALE COSTS	4,762.95
SPECIAL EVENTS PERMIT	3,815.00
MISCELLANEOUS	4,206.56
RESTITUTION	1,240.00
ZONING FEES	9,657.20
COPIES/NOTARY	1,529.25
LIST OF OWNERS	820.00
HORSEBACK RIDING	1,175.00
DOG PARK PERMITS	2,342.00
BULKHEAD PERMITS	8,400.00
DUNE MAINTENANCE PERMITS	3,900.00
STREET OPENING PERMITS	43,650.00
COMMUNITY CENTER LEASE	2,600.00
PRIOR YEAR EXPENSE REIMBURSEMENT	12,256.50
SIDEWALK PERMITS	11,500.00
POLICE DEPARTMENT SPECIAL DETAIL	87,377.50
FORECLOSED PROPERTY	5,200.00
RECYCLING REVENUE	7,527.70
PROPERTY MAINTENANCE	8,252.22
WALKER DEED RESTRICTION RELEASE	50,000.00
MISCELLANEOUS COLLECTOR RECEIPTS	5,871.78
PAYMENT OF RELOCATION LIEN-UNSAFE STRUCTURE	51,200.00
	-
	-
	-
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	328,883.66

SURPLUS - CURRENT FUND
YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	6,949,581.65
2.	xxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxx	4,056,413.30
4. Amount Appropriated in the 2021 Budget - Cash	3,200,000.00	xxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2021	7,805,994.95	xxxxxxxx
	11,005,994.95	11,005,994.95

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

Cash	13,748,511.45
Investments	450,000.00
Change Fund	775.00
Sub Total	14,199,286.45
Deduct Cash Liabilities Marked with "C" on Trial Balance	6,393,291.50
Cash Surplus	7,805,994.95
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-
Deferred Charges #	
Cash Deficit #	
Total Other Assets	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	7,805,994.95

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

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2021 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$	56,994,095.00
	\$	
2. Amount of Levy - Special District Taxes	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	535,705.48
5a. Subtotal 2021 Levy	\$	57,529,800.48
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2021 Tax Levy	\$	57,529,800.48
6. Transferred to Tax Title Liens	\$	3,908.45
7. Transferred to Foreclosed Property	\$	
8. Remitted, Abated or Canceled	\$	13,572.72
9. Discount Allowed	\$	
10. Collected in Cash: In 2020	\$	1,225,482.08
In 2021*	\$	55,506,715.67
Homestead Benefit Credit	\$	345,745.40
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	83,406.84
Total To Line 14	\$	57,161,349.99
11. Total Credits	\$	57,178,831.16
12. Amount Outstanding December 31, 2021	\$	350,969.32
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u>99.35%</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	\$ 57,161,349.99
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 57,161,349.99

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)	\$ 57,161,349.99
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 57,161,349.99
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 57,529,800.48
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.36%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 57,161,349.99
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 57,161,349.99
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 57,529,800.48
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.36%

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	32,198.51
2. Senior Citizens Deductions Per Tax Billings	82,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	-	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	1,250.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	93.16
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	4,000.00
9. Received in Cash from State	XXXXXXXXXX	80,000.00
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	31,541.67	XXXXXXXXXX
	116,291.67	116,291.67

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

Line 2	82,750.00
Line 3	-
Line 4	750.00
Sub - Total	83,500.00
Less: Line 7	93.16
To Item 10, Sheet 22	83,406.84

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		482,807.88	XXXXXXXXXX
A. Taxes	458,076.04	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	24,731.84	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	6,579.40
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		4,019.60	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	480,248.08
8. Totals		486,827.48	486,827.48
9. Balance Brought Down		480,248.08	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	455,514.76
A. Taxes	455,514.76	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		3,908.45	XXXXXXXXXX
13. 2021 Taxes		350,969.32	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	379,611.09
A. Taxes	350,970.80	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	28,640.29	XXXXXXXXXX	XXXXXXXXXX
15. Totals		835,125.85	835,125.85

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 94.84%
17. Item No.14 multiplied by percentage shown above is 360,023.16 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	308,862.00	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	308,862.00
	308,862.00	308,862.00

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*	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
Emergency Authorization - Schools	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
Overexpenditure of Appropriations	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
<div></div>	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
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.	<div></div>	<div></div>	\$ <div></div>
2.	<div></div>	<div></div>	\$ <div></div>
3.	<div></div>	<div></div>	\$ <div></div>
4.	<div></div>	<div></div>	\$ <div></div>
5.	<div></div>	<div></div>	\$ <div></div>

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.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>
2.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>
3.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>
4.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>

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	
							-
	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:4-53 et seq. and are recorded on this page

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	23,970,000.00	
Issued	xxxxxxxxxx		
Paid	2,770,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	21,200,000.00	xxxxxxxxxx	
	23,970,000.00	23,970,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,870,000.00
2022 Interest on Bonds*		\$ 701,237.50	
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)			\$ 701,237.50

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 ACRES LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	226,886.83	
Issued	xxxxxxxx		
Paid	32,946.74	xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	193,940.09	xxxxxxxx	
	226,886.83	226,886.83	
2022 Loan Maturities			\$ 33,608.96
2022 Interest on Loans			\$ 3,700.96
Total 2022 Debt Service for Green Acres Loan			\$ 37,309.92
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	xxxxxxxx	-	
Paid	-	xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Term Bonds		\$ 0	
2022 Interest on Bonds		\$ -	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxx	2,080,000.00	
Issued	xxxxxxxx		
Paid	520,000.00	xxxxxxxx	
Outstanding - December 31, 2021	1,560,000.00	xxxxxxxx	
	2,080,000.00	2,080,000.00	
2022 Interest on Bonds		\$ 46,800.00	
2022 Bond Maturities - Term Bonds			\$ 520,000.00
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ 46,800.00

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**	
Ordinance 32-06 Golf Course Improvements	266,000.00	12/12/2013	255,000.00	12/01/23	***	255,000.00	***	
Ordinance 6-13 Golf Course Improvements	500,000.00	12/12/2012	195,000.00	12/01/22	***	10,000.00		
*** Notes held by the current fund. No interest								
calculated								
Page Totals	766,000.00		450,000.00			265,000.00	-	

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	766,000.00		450,000.00			265,000.00	-	
PAGE TOTALS	766,000.00		450,000.00			265,000.00	-	

Sheet
33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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	766,000.00		450,000.00			265,000.00	-	
PAGE TOTALS	766,000.00		450,000.00			265,000.00	-	

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.	NOT APPLICABLE							
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. NOT APPLICABLE			
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
12-97 SCHOOL IMPROVEMENTS	706.82						706.82	
14-10 VARIOUS IMPROVEMENTS	3,792.55						3,792.55	
27-10 VARIOUS IMPROVEMENTS	38,524.84				29,291.10		9,233.74	
19-12 BEACH REPLENISHMENT	57,319.38						57,319.38	
10-13 VARIOUS IMPROVEMENTS	32,262.16				22,250.56		10,011.60	
13-14 VARIOUS IMPROVEMENTS	1,598,832.75			3,397.50	(317,132.14)		1,919,362.39	
5-17 POLICE & FIRE RADIOS	4,391.28						4,391.28	
12-17 RE-APPROPRIATION VARIOUS IMPROV	13,300.26						13,300.26	
15-17 VARIOUS IMPROVEMENTS	1,987,270.55				65,718.56		1,921,551.99	
07-18 BEACHFILL RENOURISHMENT PROJ	249,225.44						249,225.44	
24-18 RESIDENTIAL STRUCTURAL ELEVATION		714,756.00		1,300.00	237,853.00			478,203.00
26-18 STREETSCAPE PROJECTS-II & III		2,206,039.84			1,016,610.50			1,189,429.34
9-19 AMBULANCE	9,147.13				3,265.54		5,881.59	
12-19 VARIOUS IMPROVEMENTS	5,996,480.47	332,250.00			1,500,078.30		4,496,402.17	332,250.00
21-19 2017 HOUSE RAISING GRANT	7,433,421.40			4,450.00	568,547.25		6,869,324.15	
2-20 SKATE PARK IMPROVEMENTS	219,100.00				219,100.00		-	
19-21 SCHOOL IMPROVEMENTS			7,264,150.00					7,264,150.00
Page Total	17,643,775.03	3,253,045.84	7,264,150.00	9,147.50	3,345,582.67	-	15,560,503.36	9,264,032.34

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	17,643,775.03	3,253,045.84	7,264,150.00	9,147.50	3,345,582.67	-	15,560,503.36	9,264,032.34
PAGE TOTALS	17,643,775.03	3,253,045.84	7,264,150.00	9,147.50	3,345,582.67	-	15,560,503.36	9,264,032.34

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	17,643,775.03	3,253,045.84	7,264,150.00	9,147.50	3,345,582.67	-	15,560,503.36	9,264,032.34
PAGE TOTALS	17,643,775.03	3,253,045.84	7,264,150.00	9,147.50	3,345,582.67	-	15,560,503.36	9,264,032.34

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	17,643,775.03	3,253,045.84	7,264,150.00	9,147.50	3,345,582.67	-	15,560,503.36	9,264,032.34
GRAND TOTALS	17,643,775.03	3,253,045.84	7,264,150.00	9,147.50	3,345,582.67	-	15,560,503.36	9,264,032.34

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	110,250.00
Received from 2021 Budget Appropriation*	xxxxxxxxx	150,000.00
	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
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	260,250.00	xxxxxxxxx
	260,250.00	260,250.00

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Ord. 19-21 School Improvements	7,264,150.00	7,264,150.00	-	
Total	7,264,150.00	7,264,150.00	-	-

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	120,666.56
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Reimbursement of funded Improvement Authorization		9,435.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxx
Balance - December 31, 2021	130,101.56	xxxxxxxxx
	130,101.56	130,101.56

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

\$ 57,529,800.48
2. Amount of Item 1 Collected in 2021 (*)

\$ 57,161,349.99
3. Seventy (70) percent of Item 1

\$ 40,270,860.34

(*) 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	\$		\$ 88,481.06	\$ 88,481.06
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

RIAL BALANCE - WATER & SEWER UTILITY UTILITY FUN

AS AT DECEMBER 31, 2021

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	5,737,494.30	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	380,661.31	
Liens Receivable	-	
Due from Capital Fund	258.07	
Deferred Charges (Sheet 48)		
		70,254.17
Cash Liabilities:		
Appropriation Reserves		287,007.65
Encumbrances Payable		289,926.74
Accrued Interest on Bonds and Notes		126,676.10
Due to -		
Reserve for Insurance Proceeds-Sandy		5,500.00
Utility Over payments		1,251,388.38
Subtotal - Cash Liabilities		1,960,498.87 "C"
Reserve for Consumer Accounts and Lien Receivable		380,661.31
Fund Balance		3,777,253.50
Total	6,118,413.68	6,118,413.68

(Do not crowd - add additional sheets)

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

POST CLOSING
AL BALANCE - WATER & SEWER UTILITY UTILITY FUND (co
AS AT DECEMBER 31, 2021
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	14,076,678.31	
NJEIT RECEIVABLE	24,227.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	39,841,830.02	
AUTHORIZED AND UNCOMPLETED	17,558,469.59	
AMERICAN RECOVERY PLAN RECEIVABLE	452,308.50	
PAGE TOTALS	71,953,513.42	-

(Do not crowd - add additional sheets)

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

POST CLOSING

AL BALANCE - WATER & SEWER UTILITY UTILITY FUND (co

AS AT DECEMBER 31, 2021

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	71,953,513.42	-
BONDS PAYABLE		14,295,000.00
LOANS PAYABLE		3,196,459.06
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		8,187,641.41
UNFUNDED		-
CONTRACTS PAYABLE		6,269,257.01
ENCUMBRANCES		
DUE TO WATER & SEWER UTILITY OPERATING		258.07
RESERVE FOR AMORTIZATION		39,838,490.55
RESERVE FOR DEFERRED AMORTIZATION		70,350.00
RESERVE FOR DEBT SERVICE		96,057.32
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	71,953,513.42	71,953,513.42

(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 & SEWER UTILITY 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
								-
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

SCHEDULE OF WATER & SEWER UTILITY UTILITY BUDGET - 2

BUDGET REVENUES			
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	508,355.00	508,355.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Water & Sewer Rents	5,800,000.00	5,844,778.77	44,778.77
Miscellaneous	150,000.00	176,930.04	26,930.04
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	6,458,355.00	6,530,063.81	71,708.81
Deficit (General Budget) **			-
	6,458,355.00	6,530,063.81	71,708.81

** 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		6,458,355.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		6,458,355.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		6,458,355.00
Deduct Expenditures:		
Paid or Charged	6,170,346.58	
Reserved	287,007.65	
Surplus (General Budget)**		
Total Expenditures		6,457,354.23
Unexpended Balance Canceled (See Footnote)		1,000.77

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

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

STATEMENT OF 2021 OPERATION

WATER & SEWER UTILITY UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	6,530,063.81	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	720,796.92	
Total Revenue Realized		7,250,860.73
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	6,170,346.58	
Reserved	287,007.65	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	6,457,354.23	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,457,354.23
Excess		793,506.50
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	793,506.50	
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 & Sewer Utility Utility for 2020

2020 Appropriation Reserves Canceled in 2021	720,796.92	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		720,796.92

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

RESULTS OF 2021 OPERATIONS - WATER & SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	71,708.81
Unexpended Balances of Appropriations	xxxxxxxxxx	1,000.77
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxxxx	720,796.92
Prior Year Refunds		
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	793,506.50	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	793,506.50	793,506.50

OPERATING SURPLUS - WATER & SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	3,492,102.00
Excess in Results of 2021 Operations	xxxxxxxxxx	793,506.50
Amount Appropriated in the 2021 Budget - Cash	508,355.00	xxxxxxxxxx
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2021	3,777,253.50	xxxxxxxxxx
	4,285,608.50	4,285,608.50

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

Cash	5,737,494.30
Investments	
Interfund Accounts Receivable	258.07
Subtotal	5,737,752.37
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,960,498.87
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	3,777,253.50
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	3,777,253.50

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

SCHEDULE OF WATER & SEWER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020			\$	367,873.42
Increased by:				
Rents Levied			\$	5,857,566.66
Decreased by:				
Collections	\$	4,685,122.02		
Overpayments applied	\$	1,159,656.75		
Transfer to Liens	\$			
Other	\$			
			\$	5,844,778.77
Balance December 31, 2021			\$	380,661.31

--	--	--	--	--

SCHEDULE OF WATER & SEWER UTILITY 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 & SEWER UTILITY UTILITY FUND

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

	<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <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.	NOT APPLICABLE	\$	\$	\$	\$ -
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.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<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	
							-
	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:4-53 et seq. and are recorded on this page

Chief Financial Officer

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
WATER & SEWER UTILITY UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx	8,995,000.00	
Issued	xxxxxxxxxx	6,065,000.00	
Paid	765,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	14,295,000.00	xxxxxxxxxx	
	15,060,000.00	15,060,000.00	
2022 Bond Maturities - Capital Bonds			\$ 1,135,000.00
2022 Interest on Bonds		\$ 428,401.39	

INTEREST ON BONDS - WATER & SEWER UTILITY UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$ 428,401.39	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 99,394.85	
Subtotal	\$ 329,006.54	
Add: Interest to be Accrued as of 12/31/2022	\$ 92,493.23	
Required Appropriation 2022		\$ 421,499.77

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Water Tower and Various Improvements	330,000.00	6,065,000.00	10/29/2021	3.00%
	330,000.00	6,065,000.00		

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	3,709,881.29	
Issued	xxxxxxxx	-	
Credit Adjustment	121,568.00		
Paid	391,854.23	xxxxxxxx	
Outstanding - December 31, 2021	3,196,459.06	xxxxxxxx	
	3,709,881.29	3,709,881.29	
2022 Loan Maturities			\$ 385,854.23
2022 Interest on Loans		\$ 65,475.00	
WATER & SEWER UTILITY UTILITY LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - WATER & SEWER UTILITY UTILITY BUDGET

2022 Interest on Loans (*Items)	\$ 65,475.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 27,281.25	
Subtotal	\$ 38,193.75	
Add: Interest to be Accrued as of 12/31/2022	\$ 24,172.92	
Required Appropriation 2022		\$ 62,366.67

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 & SEWER UTILITY UTILITY LOAN**

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

INTEREST ON LOANS - WATER & SEWER UTILITY UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. NOT APPLICABLE								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR WATER & SEWER UTILITY 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.	NOT APPLICABLE							
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 & SEWER UTILITY 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 & SEWER UTILITY 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 **	
NOT APPLICABLE								
	-		-			-	-	

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 & SEWER UTILITY UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Prinicpal	For Interest/Fees
NOT APPLICABLE			
Total	-	-	-

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Ordinance 13 of 2014-Various Improvements	3,610,637.77				144,823.08	13,300.00	3,479,114.69	
Ordinance 13 of 2017-Various Improvements	146.96						146.96	
Ordinance 13 of 2019-Various Improvements	3,834,903.92	920,000.00			158,472.67		4,596,431.25	
Ordinance 16 of 2021-Water Tower Improvements			6,350,000.00		6,238,051.49		111,948.51	
PAGE TOTALS	7,445,688.65	920,000.00	6,350,000.00	-	6,541,347.24	13,300.00	8,187,641.41	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	7,445,688.65	920,000.00	6,350,000.00	-	6,541,347.24	13,300.00	8,187,641.41	-
PAGE TOTALS	7,445,688.65	920,000.00	6,350,000.00	-	6,541,347.24	13,300.00	8,187,641.41	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	7,445,688.65	920,000.00	6,350,000.00	-	6,541,347.24	13,300.00	8,187,641.41	-
PAGE TOTALS	7,445,688.65	920,000.00	6,350,000.00	-	6,541,347.24	13,300.00	8,187,641.41	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	7,445,688.65	920,000.00	6,350,000.00	-	6,541,347.24	13,300.00	8,187,641.41	-
PAGE TOTALS	7,445,688.65	920,000.00	6,350,000.00	-	6,541,347.24	13,300.00	8,187,641.41	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	7,445,688.65	920,000.00	6,350,000.00	-	6,541,347.24	13,300.00	8,187,641.41	-
TOTALS	7,445,688.65	920,000.00	6,350,000.00	-	6,541,347.24	13,300.00	8,187,641.41	-

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

WATER & SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from 2021 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
NOT APPLICABLE		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

WATER & SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER & SEWER UTILITY 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
Ordinance 16 of 2021-Water Tower				
Improvements	6,350,000.00	5,445,000.00	-	
	6,350,000.00	5,445,000.00	-	-

WATER & SEWER UTILITY UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	
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	-	xxxxxxxxx
	-	-