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

POPULATION LAST CENSUS 9,304

NET VALUATION TAXABLE 2021 1,242,684,824

MUNICODE 0229

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

COUNTIES - JANUARY 26, 2022

MUNICIPALITIES - FEBRUARY 10, 2022

ANNOTA	TED 40A:5-1 CATION OF E	2, AS AMEI	NDED, COM	ED TO BE FILED IBINED WITH IN ECTOR OF THE	FORMATIO	N REQUIRED	PRIOR TO
	BOROUGH		of	LEONIA		, County of	BERGEN
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					Title	R	MA
I hereby ce (which I have exact copy are correct, are in proof	rtify that I am res ve not prepared) of the original or that no transfer	sponsible for fil  [eliminate on file with the constant in the	ing this verified ne] and ir lerk of the gov ade to or from	d Annual Financial Statement of the second o	catement, lso included he calculations, ex ations and all	xtensions and ad statements conta	s Statement is an Iditions ained herein
	do hereby certi			Sheri Lui		, aı	m the Chief Financial
Officer, Lice	ense#r LEONIA	N-1529	, of the , County of		BOROUGH BERGEN		of and that the
December : to the verac	annexed hereto 31, 2021, compl city of required in	etely in compliant	art hereof are ance with N.J.S uded herein, n	true statements of the S.A. 40A:5-12, as am eeded prior to certific of December 31, 2021	e financial con ended. I also ( ation by the Di	dition of the Loca give complete as	al Unit as at surance as
	Signature	sluna@leonia	anj.gov				a
	Title	Chief Financi	al Officer				3
	Address	312 Broad	Avenue			•	10 2
	Phone Numb	er	2	01-592-5780		5	
	Fax Number			NO ENTRY	K		
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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.

Sheet 1

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

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

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

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to are full from a will be	AND DESCRIPTION OF STREET	
		Gary Higgins (Registered Municipal Accountant)
		Lerch, Vinci & Higgins (Firm Name)
9		17-17 Route 208 North
		(Address)
Certified by me	20071	Fair Lawn, NJ 07410
this 6th day	April 2022	(Address)
	7.6.11	201-791-7100
		(Phone Number)
		201-791-3035
		(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 <sub>s</sub> =	The outstanding indeb	tedness of the previous fiscal year is not in excess of 3.5%;				
2.	All emergencies approappropriations;	oved for the previous fiscal year <b>did not exceed 3%</b> of total				
3.	The tax collection rate	exceeded 90%;				
4.	Total deferred charges	s did not equal or exceed 4% of the total tax levy;				
5.	-	edural deficiencies" noted by the registered municipal a of the Annual Financial Statement; and				
6.	There was <b>no operati</b>	ng deficit for the previous fiscal year.				
7.	The municipality <b>did n</b> years.	ot conduct an accelerated tax sale for less than 3 consecutive				
8.	The municipality <b>did n</b> not plan to conduct on	ot conduct a tax levy sale the previous fiscal year and does e in the current year.				
9.	The current year budg	et <b>does not</b> contain a Levy or Appropriation "CAP" waiver.				
10.	The municipality has r	not applied for Transitional Aid for 2022.				
11.	The municipality <b>did not</b> adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).					
<u>above c</u>		municipality has complied in full in meeting ALL of the ualification for local examination of its Budget in accordance				
Munici	pality:	BOROUGH OF LEONIA				
Chief F	inancial Officer:	Sheri Luna				
Signatu	ıre:	sluna@leonianj.gob				
Certific	ate #:	N-1529				
Date:		4/6/2022				
	4 21					
	CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY				
The und	dersigned 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.					
examin	ation of its Budget in accor	dance with N.J.A.C. 5:30-7.5.				
Munici	nality:	BOROUGH OF LEONIA				
	inancial Officer:	20				
Signati						
Signati	41.01					

Certificate #:

Date:

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	BOROUGH OF LEONIA  Municipality	e:	2. 4	
e.	Warnerpanty			
			92	
	BERGEN -	2		
	County			
	32.00			
	Report of Fe	ederal and State Finan	cial Assistance	
		Expenditures of Awar		
	×			
				767
		Fiscal Year Ending:	December 31, 2021	
	(1)	(2)	(3)	
	Federal programs			
5 5	Expended (administered by	State	Other Federal	
	the state)	Programs Expended	Programs Expended	
		_//p=//===		
TOTAL	\$	\$3,523.00	\$	
		Type of Audit required by	Title 2 U.S. Code of Federal Regul	ations
	12	(CFR) (Uniform Requiren	nents) and OMB 15-08.	
		Single Audit		
		Program Specific A	udit	
		X Financial Statemen	t Audit Performed in Accordance	
		<del></del>	uditing Standards (Yellow Book)	
Note:	All local governments, who are reci report the total amount of federal a required to comply with Title 2 U.S.	nd state funds expended du	ring its fiscal year and the type of a	udit
	Guidance) and OMB 15-08. The sir	ngle audit threshold has bee	n been increased to \$750,000	
	beginning with Fiscal Year ending a	after 1/1/15. Expenditures ar	e defined in Title 2 U.S. Code of	
	Federal Regulations (CFR) (Uniform	m Guidance).		
(1)	Report expenditures from federal p	ass-through programs recei	ved directly from state government	
( )	Federal pass-through funds can be	identified by the Catalog of	Federal Domestic Assistance	ı
	(CFDA) number reported in the Sta			
(2)	Report expenditures from state pro	arams received directly from	state government or indirectly for	_
(2)	pass-through entities. Exclude sta	ite aid (I.e., CMPTRA, Ener	r state government or indirectly from	n
	are no compliance requirements		gy . 1000.pto tax, etc./ Silice there	ī
(2)	Daniel and the second second			
(3)	Report expenditures from federal p from entities other than state govern	rograms received directly fro	m the federal government or indire	ctly
	and the state of the state govern	innone.	20	
	eluna@loonioni			
51	sluna@leonianj.gov Signature of Chief Financial Officer	_	4/6/2022 Date	
			Date	

#### **IMPORTANT!**

#### **READ INSTRUCTIONS**

#### **INSTRUCTIONS**

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

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

#### **CERTIFICATION**

I hereby certify that there was no			
tility owned and operated by the	BOROUGH	_ <sup>of</sup>	LEONIA
County of BERGEN	_during the year 2021 and	that sheets	40 to 68 are unnecessary.
I have therefore removed from thi	is statement the sheets pe	rtaining only	to utilities.
	Name		
	Title	*	
(This must be signed by the Chief	f Financial Officer, Comptr	oller, Audito	r or Registered
lunicipal Accountant.)			
1)			
			a
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MUNICIPAL CEPTIFICA	TION OF TAVABLE I	DODEDT	V AS OF OCTOPED 1 2021
MUNICIPAL CERTIFICA	TION OF TAXABLE I	ROPERI	Y AS OF OCTOBER 1, 202
Certification is hereby made	e that the Net Valuation Ta	xable of pro	perty liable to taxation for
the tax year 2022 and filed with the	ne County Board of Taxatio	on on Janua	rv 10. 2022 in accordance
with the requirement of N.J.S.A.	•		1,242,052,500.00
with the requirement of N.3.3.A. C	04.4-35, was in the amoun		1,242,002,000.00
			henderson@leonianj.gov ATURE OF TAX ASSESSOR
		SIGN	ATONE OF TAX AGGLOGOR
			BOROUGH OF LEONIA
- 0			MUNICIPALITY
			BERGEN

Sheet 2

COUNTY

### POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2021

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

Debit	Credit
2,906,934.00	
-	750.00
ABL	JERUL
	-: -:
*	
375,129.00	
2,714.00	
-	
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316,194.00	
7,493.00	
Mary - Charles	
41	
7,231.00	
10 T A	
48,480.00	*
2 004 475 00	750.00
	3,664,175.00

### POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2021

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	3,664,175.00	750.00
APPROPRIATION RESERVES		786,216.00
ENCUMBRANCES PAYABLE		148,375.00
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		63,486.00
PREPAID TAXES		227,468.00
ACCOUNTS PAYABLE		29,264.00
DUE TO STATE:		
MARRIAGE LICENCE		200.00
DCA TRAINING FEES		2,080.00
LOCAL SCHOOL TAX PAYABLE		· · · · · · · · · · · · · · · · · · ·
REGIONAL SCHOOL TAX PAYABLE		=
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		4,175.00
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		- *
RESERVE FOR REVALUATION		9,700.00
RESERVE FOR REASSESSMENT		16,010.00
RESERVE FOR MASTER PLAN		1,100.00
RESERVE FOR FEMA GRANT		48,711.00
DUE TO GENERAL CAPITAL FUND		301,515.00
PAGE TOTAL	3,664,175.00	1,639,050.00

## POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2021

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	3,664,175.00	1,639,050.00
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Truster .	200	7 July Structure
		- 05
Smi Vs.C		
im del		B I W A
SUBTOTAL	3,664,175.00	1,639,050.00
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	Total or	Common Stimmer
RESERVE FOR RECEIVABLES		701,530.00
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		34
FUND BALANCE		1,323,595.00
TOTALS	3,664,175.00	3,664,175.00

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

## POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
		Service State
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	45 An Charles	Lane/All
		2157
TOTALO	-	_
TOTALS		

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

## POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

#### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	407,307.00	
GRANTS RECEIVABLE	110,233:00	
		1 1
DUE FROM/TO CURRENT FUND		
		,
ENCUMBRANCES PAYABLE		
W		
APPROPRIATED RESERVES		147,189.0
UNAPPROPRIATED RESERVES		370,351.0
1		
TOTALS	517,540.00	517,540.0
*		
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# 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	19,263.00	
DUE TO -CURRENT FUND	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7,493.00
DUE TO STATE OF NJ		***************************************
RESERVE FOR ANIMAL CONTROL TRUST FUND		11,770.00
RESERVE FOR ARMINICE SON TROP FORD		
FUND TOTALS	19,263.00	19,263.00
ASSESSMENT TRUST FUND		
CASH	i <del>a</del> s	3
DUE TO -		May are
DEGED/E FOR:		
RESERVE FOR:		
FUND TOTALS	-	
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
TIME TOTALS		
FUND TOTALS	1	<u> </u>
LOSAP TRUST FUND		
CASH	-	

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
. 8		
CDBG TRUST FUND		
CASH	8	
DUE TO -		
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	antak hija ja	106 1
FUND TOTALS	-	
ARTS AND CULTURAL TRUST FUND		
CASH		
		18.4
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,264,324.00	
DUE FROM SWIMMING POOL CAPITAL	1,367.00	l
DHE TO CURRENT FUND		040 404 00
DUE TO CURRENT FUND		316,194.00
MISCELLANEOUS RESERVES	1011	949,497.00
OTHER TRUST FUNDS PAGE TOTAL	1,265,691.00	1,265,691.00

# 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	1,265,691.00	1,265,691.00
OTHER TRUST FUNDS (continued)		
		-
		19. 1. 1. 1.
TOTALS	1,265,691.00	1,265,691.0

# 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	1,265,691.00	1,265,691.00
OTHER TRUST FUNDS (continued)		
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TOTALS	1,265,691.00	1,265,691.0

### SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
WOTORIO PRESERVATION	4 264 00			4,361.00
HISTORIC PRESERVATION	4,361.00	20.020.00	22,362.00	31,220.00
SHADE TREES	14,644.00	38,938.00	22,362.00	
COMMUNITY POLICING	34,755.00			34,755.00
HEALTH FAIR	204.00	21.021.00		204.00
FIRE SAFETY	134,192.00	24,304.00	23,326.00	135,170.00
PUBLIC DEFENDER	3,952.00			3,952.00
STORM RECOVERY	800.00			800.00
DEVELOPERS ESCROW	139,259.00	86,381.00	52,729.00	172,911.00
POLICE OUTSIDE DUTY	64,615.00	389,050.00	287,154.00	166,511.00
PUBLIC ASSISTANCE	8,690.00	38.00	36.00	8,692.00
WORLD TRADE CENTER MEM.	8,076.00	35.00	33.00	8,078.00
RECREATION ACTIVITIES	(12,297.00)	313,005.00	239,876.00	60,832.00
AFFORDABLE HOUSING (COAH)	19,099.00	287.00	80.00	19,306.00
PARKING		1,467.00		1,467.00
RECYCLING	15,942.00	11,736.00	21,896.00	5,782.00
FAILURE TO APPEAR (POAA)	12,358.00	99.00	51.00	12,406.00
PERFORMANCE & MAINT. BOND	88,895.00	48,661.00	3,961.00	133,595.00
DEVELOPER DONATION- PARKING	157,853.00	16,112.00	40,044.00	133,921.00
FEDERAL FORFEITURE	519.00	4.00	2.00	521.00
UNEMPLOYMENT	(5,227.00)	9,338.00	225.00	3,886.00
NET PAY/PAYROLL DEDUCTIONS	14,485.00	7,137,480.00	7,139,352.00	12,613.00
FLEXIBLE SPENDING ACCOUNT		9,024.00	10,510.00	(1,486.00)
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PAGE TOTAL	\$ <u>705,175.00</u> \$	8,085,959.00	\$	\$\$

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

<u>Purpose</u>	Dec. 31, 2020 per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2021
PREVIOUS PAGE TOTAL	705,175.00	8,085,959.00	7,841,637.00	949,497.00
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PAGE TOTAL	\$ 705 175 00	\$ 8.085.959.00	\$ 7.841.637.00	\$ 949 497 00

## Sheet 7

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

Title of Liability to which Cash	Audit Balance	A	RECE Current	EIPTS			Disbursements	Balance Dec. 31, 2021
and Investments are Pledged	Dec. 31, 2020	Assessments and Liens	Budget					
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx
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RETURN								<u> </u>
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Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								<u> </u>
Other Liabilities								**
Trust Surplus								2
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
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<sup>\*</sup>Show as red figure

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2021

PAGE TOTALS	23,734,110.00	1,655,444.00	
		0.00	
		TUTEE	
		19 17 .	
DUE TO -		1 1 2	
		700	
UNFUNDED	9,049,444.00		
FUNDED	9,495,040.00		
DEFERRED CHARGES TO FUTURE TAXATION:			
FEDERAL AND STATE GRANTS RECEIVABLE	1,140,701.00	<del></del>	
DUE FROM -			
DUE FROM CURRENT FUND	301,515.00		
CASH	2,091,966.00		
Bonds and Notes Authorized but Not Issued	xxxxxxxx	1,655,444.00	
Estimated Proceeds Bonds and Notes Authorized	1,655,444.00	xxxxxxxx	
Title of Account	Debit	Credit	

## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	23,734,110.00	1,655,444.00
		- 10 - 10 mg
		4 14
BOND ANTICIPATION NOTES PAYABLE		7,394,000.00
GENERAL SERIAL BONDS		9,240,000.00
TYPE 1 SCHOOL BONDS		
LOANS PAYABLE		255,040.00
CAPITAL LEASES PAYABLE		7.5
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR GRANTS RECEIVABLE		483,627.00
RESEREV FOR DEBT SERVICE		11,051.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		451,779.00
UNFUNDED		2,568,578.00
ENCUMBRANCES PAYABLE		780,993.00
		-
RESERVE TO PAY BANS		. 202
CAPITAL IMPROVEMENT FUND		656,881.00
DOWN PAYMENTS ON IMPROVEMENTS		
the second secon		
		000 747 00
CAPITAL FUND BALANCE		236,717.00
(Do not crowd - add	23,734,110.00	23,734,110.00

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

a	Cash	ı´	Less Checks	Cash Book Balance	
	*On Hand	On Deposit	Outstanding		
Current	300.00	3,002,633.00	95,999.00	2,906,934.00	
Grant Fund		407,307.00		407,307.00	
Trust - Animal Control		19,263.00	P With	19,263.00	
Trust - Assessment					
Trust - Municipal Open Space				2	
Trust - LOSAP				2	
Trust - CDBG					
Trust - Other	1,916.00	1,281,928.00	19,520.00	1,264,324.00	
Trust - Arts and Culture					
General Capital		2,140,884.00	48,918.00	2,091,966.00	
UTILITIES:					
Swimming Pool Operating		321,934.00	30.00	321,904.00	
Swimmimg Pool Capital		2,384.00		2,384.00	
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Total	2,216.00	7,176,333.00	164,467.00	7,014,082.00	

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

#### **REQUIRED CERTIFICATION**

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

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

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

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

Signature:	sluna@leoniani.gov	Title:	Chief Financial Officer	
Olgitatare.	oraria@iooriiarij.gov	1100.	Officer i marioidi Officer	

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

- N	
CURRENT FUND/GRANTS FUND - PROVIDENT BANK	3,253,670.00
TRUST OTHER FUND - TRUST DEDICATED - PROVIDENT BANK	181,672.00
TRUST OTHER FUND - PAYROLL - PROVIDENT BANK	22,303.00
TRUST OTHER FUND - PAYROLL AGENCY - PROVIDENT BANK	7,839.00
TRUST OTHER FUND - DEVELOPERS ESCROW - PROVIDENT BANK	173,930.00
TRUST OTHER FUND - POLICE OFF DUTY ESCROW - PROVIDENT BANK	453,500.00
TRUST OTHER FUND- FLEXIBLE SPENDING ACCT -PROVIDENT BANK	12,275.00
TRUST OTHER FUND - PUBLIC ASSISTANCE TRUST - PROVIDENT BANK	8,687.00
TRUST OTHER FUND - UNEMPLOYMENT - PROVIDENT BANK	10,519.00
TRUST OTHER FUND - WORLD TRADE CENTER MEMORIAL - PROVIDENT BANK	8,073.00
TRUST OTHER FUND - RECREATION ACTIVITIES - PROVIDENT BANK	65,535.00
TRUST OTHER FUND - COAH DEVELOPMENT - PROVIDENT BANK	19,531.00
TRUST OTHER FUND - RECYCLING TRUST - PROVIDENT BANK	5,942.00
TRUST OTHER FUND - DEVELOPER P/M BOND TRUST - PROVIDENT BANK	133,795.00
TRUST OTHER FUND - SHADE TREE - PROVIDENT BANK	31,468.00
TRUST OTHER FUND - DEVELOPER DONATION PARKING TRUST - PROVIDENT BANK	133,928.00
TRUST OTHER FUND - FEDERAL FORFEITURE - PROVIDENT BANK	524.00
TRUST OTHER FUND - POAA - PROIDENT BANK	12,406.00
ANIMAL CONTROL TRUST FUND - PROVIDENT BANK	19,263.00
GENERAL CAPITAL FUND - PROVIDENT BANK	2,140,884.00
SWIMING POOL OPERATING FUND -PROVIDENT BANK	321,934.00
SWIMING POOL CAPITAL FUND -PROVIDENT BANK	2,384.00
CURRENT FUND/GRANTS FUND - PROVIDENT BANK	156,270.00
PAGE TOTAL	7,176,332.00

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"

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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
ANJEC Open Space Stewardship Grant	233.00					233.00
Sustainable Jersey	30,000.00					30,000.00
CDBG Grant	80,000.00					80,000.00
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Sheet 10

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

TEDERAL A	AND STATE					
Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
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Totals

Grant	Balance	Transferred from 2021 Budget Appropriations		Expended	ded Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87	* x = x = * * £			Dec. 31, 2021
ANJEC Open Space Stewardship Grant	700.00						700.00
Clean Communities	22,006.00	14,812.00		2,172.00			34,646.00
Drunk Driving Enforncement Fund	9,835.00			256.00			9,579.00
Body Armor Replacement Grant - Federal	539.00	2,512.00	1		J., 8		3,051.00
Body Armor Replacement Grant - State		2,095.00		1,095.00			1,000.00
Alcohol Education and Rehabilitation Fund	2,443.00						2,443.00
Sustainable Jersey	15,000.00						15,000.00
Distracted Driving	5,500.00						5,500.00
Click it or Ticket	5,500.00						5,500.00
Recycling Tonnage Grant	34,164.00						34,164.00
American Rescue Plan		150,000.00		114,394.00			35,606.00
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Grant	Balance	Transferred Budget App	ropriations	Expended	Other	Cancelled	Balance Dec. 31, 2021
22	Jan. 1, 2021	Budget	Appropriation By 40A:4-87		(*)		Dec. 51, 2021
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Grant	Balance	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87	* 8 11			Dec. 31, 2021
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Grant	Balance	Transferred from 2021  Balance Budget Appropriations		Expended	Other	Cancelled	Balance
s	Jan. 1, 2021	Budget	Appropriation By 40A:4-87			14	Dec. 31, 2021
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TOTALS	95,687.00	169,419.00		117,917.00		::•:	147,189.00

Totals

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		Transferred	300 00 00 00 00 00 00 00 00 00 00 00 00	Desaired	Other	Balance
Grant	Balance	Budget Appropriations		Received	Other	Dec. 31, 2021
	Jan. 1, 2021	Budget	Appropriation By 40A:4-87			Dec. 31, 2021
PREVIOUS PAGE TOTALS	-	*	_	-	1	
Clean Communities	14,812.00	14,812.00		15,768.00		15,768.00
American Rescue Plan	•		150,000.00	472,840.00		322,840.00
Body Armor Replacement Grant - Federal	2,512.00	2,512.00				
Body Armor Replacement Grant - State	2,095.00	2,095.00		1,666.00		1,666.00
Alcohol Education and Rehabilitation Fund				5,820.00		5,820.00
Drive Sober or Get Pulled Over				3,900.00		3,900.00
Drive Sober or Get Pulled Over - Labor Day	39			3,900.00		3,900.00
Recycling Tonnage Grant	-			11,422.00		11,422.00
Recreation for the Handicapped	-			5,035.00		5,035.00
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TOTALS	19,419.00	19,419.00	150,000.00	520,351.00		370,351.00

Totals

### \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	xxxxxxxx
School Tax Payable #	xxxxxxxxxx	305,614.00
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	23,960,761.00
Paid	24,266,375.00	xxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxx
School Tax Payable #	-	xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		xxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	24,266,375.00	24,266,375.00

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

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

### REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

T <sub>O</sub>	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	X
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxx	
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxx	
Levy Calendar Year 2021	xxxxxxxxxx	
Paid		xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #		xxxxxxxx
School Tax Deferred (Nct in excess of 50% of Levy - 2021 - 2022)		xxxxxxxxx
# Must include unpaid requisitions.		-

### REGIONAL HIGH SCHOOL TAX

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

### **COUNTY TAXES PAYABLE**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	xxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	4,875.00
2021 Levy:	xxxxxxxxxx	xxxxxxxx
General County	xxxxxxxxxx	3,767,258.00
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	155,950.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	4,175.00
Paid	3,928,083.00	xxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxx
Due County for Added and Omitted Taxes	4,175.00	xxxxxxxx
	3,932,258.00	3,932,258.00

### SPECIAL DISTRICT TAXES

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

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

### STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	700,000.00	700,000.00	(æ
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	2,957,016.00	2,773,527.00	(183,489.00)
Added by N.J.S.A. 40A:4-87 (List on 17a)	150,000.00	150,000.00	Ē.
<del></del>			-
Total Miscellaneous Revenue Anticipated	3,107,016.00	2,923,527.00	(183,489.00)
Receipts from Delinquent Taxes	290,000.00	281,496.00	(8,504.00)
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	11,371,798.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	517,480.00	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	11,889,278.00	11,847,892.00	(41,386.00)
	15,986,294.00	15,752,915.00	(233,379.00)

### ALLOCATION OF CURRENT TAX COLLECTIONS

Debit	Credit
xxxxxxxx	39,411,036.00
xxxxxxxxx	xxxxxxxx
23,960,761.00	xxxxxxxx
-	xxxxxxxx
-	xxxxxxxx
3,923,208.00	XXXXXXXX
4,175.00	xxxxxxxx
-	xxxxxxxx
	XXXXXXXXX
	xxxxxxxx
xxxxxxxx	325,000.00
xxxxxxxx	
11,847,892.00	xxxxxxxx
	xxxxxxxx
xxxxxxxx	
39,736,036.00	39,736,036.00
	xxxxxxxxx 23,960,761.00 - 3,923,208.00 4,175.00 - xxxxxxxxx 11,847,892.00 xxxxxxxxx

### 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
	450,000,00	450,000,00	
nerican Rescue Plan	150,000.00	150,000.00	-
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PAGE TOTALS	150,000.00	150,000.00	a a

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:	sluna@leonianj.gov	
2. 5 a.g	Sheet 17a	

### STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

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

Budget	Realized	Excess or Deficit
150,000.00	150,000.00	
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		150,000.00

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:	
	Sheet 17a Totals

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted	15,836,294.00	
2021 Budget - Added by N.J.S.A. 40A:4-87	150,000.00	
Appropriated for 2021 (Budget Statement Item 9)		15,986,294.00
Appropriated for 2021 by Emergency Appropriation (Budget Statement Iter	m 9)	
Total General Appropriations (Budget Statement Item 9)		15,986,294.00
Add: Overexpenditures (see footnote)	1	31171
Total Appropriations and Overexpenditures	15,986,294.00	
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	14,874,116.00	
Paid or Charged - Reserve for Uncollected Taxes		
Reserved		
Total Expenditures	15,985,332.00	
Unexpended Balances Canceled (see footnote)	962.00	

#### FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

# SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# **RESULTS OF 2021 OPERATIONS**

#### **CURRENT FUND**

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	
Delinquent Tax Collections	xxxxxxxx	-
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	X#
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxx	962.00
Miscellaneous Revenue Not Anticipated	xxxxxxxx	256,965.00
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves	xxxxxxxx	968,995.00
Prior Years Interfunds Returned in 2021	xxxxxxxx	18,200.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2021	-	xxxxxxxx
Balance - December 31, 2021	xxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	183,489.00	xxxxxxxx
Delinquent Tax Collections	8,504.00	xxxxxxxx
		XXXXXXXX
Required Collection on Current Taxes	41,386.00	XXXXXXXX
Interfund Advances Originating in 2021	316,194.00	XXXXXXXX
Refund of Prior Year Revenue	46,459.00	
		_
	-	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxx	·
Surplus Balance - To Surplus (Sheet 21)	649,090.00	xxxxxxxx
	1,245,122.00	1,245,122.00

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	Viv.
Miscellaneous	20,389.00
Passport Fees	1,093.00
NSF Checks	32,228.00
FEMA-COVID	15,445.00
On-Line Auction Sales	28,000.00
200 Foot List	310.00
Insurance Proceeds	27,970.00
Right of Way Fee	6,000.00
Vacant Property Fee	50,856.00
Prior Year Reimbursement - Fuel	70,000.00
2% Administrative Fee - Senior Citizens and Veterans Deductions	630.00
Prior Year Voided Checks	4,044.00
13 III	
	256,965.00

### SURPLUS - CURRENT FUND YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	1,374,505.00
2.	xxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxx	649,090.00
Amount Appropriated in the 2021 Budget - Cash	700,000.00	XXXXXXXXX
<ol> <li>Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services</li> </ol>		xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2021	1,323,595.00	xxxxxxxx
	2,023,595.00	2,023,595.00

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

Cash		2,906,934.00
Investments		
Sub Total		2,906,934.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,639,050.00
Cash Surplus		1,267,884.00
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*  (1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #	55,711.00	
Cash Deficit #		
Total Other Assets		55,711.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		1,323,595.00

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) #				\$_	39,820,503.00
	or (Abstract of Ratables)				\$_	
2.	Amount of Levy - Special District Taxes				\$_	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.				\$_	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.				\$_	
5b.	Subtotal 2021 Levy \$ 39,820,50 Reductions Due to Tax Appeals** \$ Total 2021 Tax Levy	03.00			\$=	39,820,503.00
6.	Transferred to Tax Title Liens				\$_	519.00
7.	Transferred to Foreclosed Property				\$_	
8.	Remitted, Abated or Canceled				\$_	45,907.00
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2020	\$	_	309,489.00	_	
	In 2021*	\$	S	38,785,663.00	_	
	Homestead Benefit Credit	\$		284,384.00	_	
	State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$		31,500.00	_	
	Total To Line 14	\$	=	39,411,036.00	-	
11.	Total Credits				\$_	39,457,462.00
12.	Amount Outstanding December 31, 2021				\$_	363,041.00
13.	Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is					
<u>Not</u>	e: If municipality conducted Accelerated Tax Sale or Tax L	evy Sale	e c	heck here	nd c	complete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:					
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	=	39,411,036.00	<u>)</u>	
	To Current Taxes Realized in Cash (Sheet 17)	\$	\$_	39,411,036.00	<u>)</u>	
lote A	N: 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  the percentage represented by the cash collections would be \$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.		0	e		

Senior Citizens and Veterans Deductions.

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

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

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

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

### To Calculate Underlying Tax Collection Rate for 2021

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

#### (1) Utilizing Accelerated Tax Sale

(Net Cash Collected divided by Item 5c) is

Total of Line 10 Collected in Cash (sheet 22)	\$	39,411,036.00
LESS: Proceeds from Accelerated Tax Sale		
Net Cash Collected	\$	39,411,036.00
Line 5c (sheet 22) Total 2021 Tax Levy	\$	39,820,503.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		98.97%
(2) Utilizing Tax Levy Sale		,
(2) Utilizing Tax Levy Sale		
(2) Utilizing Tax Levy Sale  Total of Line 10 Collected in Cash (sheet 22)	\$	39,411,036.00
	\$	39,411,036.00
Total of Line 10 Collected in Cash (sheet 22)	\$ \$	39,411,036.00
Total of Line 10 Collected in Cash (sheet 22)  LESS: Proceeds from Tax Levy Sale (excluding premium)	_	

98.97%

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

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	750.00
2. Senior Citizens Deductions Per Tax Billings	3,250.00	xxxxxxxx
Veterans Deductions Per Tax Billings	27,250.00	xxxxxxxx
Deductions Allowed By Tax Collector	1,750.00	xxxxxxxx
Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	750.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	xxxxxxxx	
Received in Cash from State	xxxxxxxx	31,500.00
10.		
11.		
12. Balance - December 31, 2021	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	[#.2
Due To State of New Jersey	750.00	xxxxxxxx
	33,000.00	33,000.00

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

Line 2	3,250.00
Line 3	27,250.00
Line 4	1,750.00
Sub - Total	32,250.00
Less: Line 7	750.00
To Item 10, Sheet 22	31,500.00

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

ž.		Debit	Credit	
Balance - January 1, 2021		xxxxxxxxx		
Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx	
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx	
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx		
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx		
The state of the s				
Cash Paid to Appellants (Including 5% Interest from Da	ate of Payment)		xxxxxxxx	
Closed to Results of Operation (Portion of Appeal won by Municipality, including Intere	st)		xxxxxxxx	
		1.5		
Balance - December 31, 2021	2 " 1	-	xxxxxxx	
Taxes Pending Appeals*		xxxxxxxxx	xxxxxxxx	
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx	
*Includes State Tax Court and County Board of Taxation	on	-		
Appeals Not Adjusted by December 31, 2021				
Signature of Tax Collector	_			
<u> </u>	<del></del> -			
License # Date				

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

3	ν.	Debit	Credit
1. Balance - January 1, 2021		295,779.00	xxxxxxxx
A. Taxes	293,584.00	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	2,195.00	xxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxx	
4. Added Taxes			xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and	ax Title Liens;	xxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxx	295,779.00
8. Totals		295,779.00	295,779.00
9. Balance Brought Down		295,779.00	xxxxxxxx
10. Collected:		xxxxxxxx	281,496.00
A. Taxes	281,496.00	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxx
11. Interest and Costs - 2021 Tax Sale			xxxxxxxx
12. 2021 Taxes Transferred to Liens		519.00	xxxxxxxx
13. 2021 Taxes		363,041.00	xxxxxxxx
14. Balance - December 31, 2021		xxxxxxxx	377,843.00
A. Taxes	375,129.00	xxxxxxxx	xxxxxxxxx
B. Tax Title Liens	2,714.00	xxxxxxxx	xxxxxxxxx
15. Totals		659,339.00	659,339.00

16.	Percentage of Cash Collections to Adju	isted Amount Outstanding
	(Item No. 10 divided by Item No. 9) is	95.17%

17. Item No.14 multiplied by percentage shown above is 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	LESS L	xxxxxxxx
2. Foreclosed or Deeded in 2021	xxxxxxxx	xxxxxxxx
3. Tax Title Liens		xxxxxxxx
4. Taxes Receivable	)) ; <b>=</b> ;	xxxxxxxx
5A.		xxxxxxxx
5B.	xxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales		xxxxxxxx
14. Balance - December 31, 2021	xxxxxxxx	
	-	16

#### **CONTRACT SALES**

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

#### MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2021		xxxxxxxx
21. 2021 Sales from Foreclosed Property		xxxxxxxxx
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2021	xxxxxxxxx	-
Analysis of Sale of Property:	<u>-</u>	

Analysis of Sale of Property: \$ *Total Cash Collected in 2021	5	 <u></u>
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.)

Caused By	Amount Dec. 31, 20 per Audit <u>Report</u>	20	Amount in 2021 <u>Budget</u>	æ	Amount Resulting from 2021		Balance as at Dec. 31, 2021
Emergency Authorization -		_		æ		\$	
Municipal*	\$	\$_		_\$_		<sup>Ф</sup> —	
Emergency Authorization -							547
Schools	\$	\$_		_\$_		\$_	
Overexpenditure of Appropriations	\$	\$_		_\$_		\$_	
Overexpenditure of Appropiration	\$	\$_		_\$_		\$_	
Reserves	\$	\$_		_\$_	7,231.00	\$_	7,231.00
	\$	\$_		_\$_		\$_	
	\$	\$_		_\$_		\$_	
Expenditure without Appropriation	\$	\$		\$_	48,480.00	\$_	48,480.00
	\$	\$		\$_		\$_	
TOTAL DEFERRED CHARGES	\$	\$	9	\$_	55,711.00	\$_	55,711.00

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

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

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	On Account of	Date Entered	<u>Amo</u>	<u>ount</u>	Appropriated for in Budget of Year 2021
1				_\$		
2.				_\$		
3	IA TOTAL			_\$		<del></del>
4.				_\$		

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

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

Date	Purpose	Amount	Not Less Than	Balance	REDU 2	Balance	
Date	T urpose	Authorized	1/5 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
							_
							MILLION.
							-
	B I I I I I I I I I I I I I I I I I I I						
	4						-
						1 1 1 1 1 1	
							-
						Pi .	-
							-
	Totals	<del>.,</del> 0	₩	2	24	-	(#)

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

<sup>\*</sup> 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	Not Less Than	Balance	REDU 20	Balance	
Date		Authorized	1/3 of Amount Authorized*	Dec. 31, 2020	By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
*							
					21-6		
						= 11	- 12 5
							-
							_
							_
							_
		b l				3	-
							-
							į.
	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	xxxxxxxx	10,340,000.00	
Issued	xxxxxxxxx		
Paid	1,100,000.00	xxxxxxxx	
Outstanding - December 31, 2021	9,240,000.00	xxxxxxxx	
	10,340,000.00	10,340,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 1,000,000.00
2022 Interest on Bonds*	\$	214,700.00	
ASSESSMENT SEI	RIAL BONDS		
ASSESSMENT SEI	RIAL BONDS		
Outstanding - January 1, 2021	xxxxxxxx		
Outstanding - January 1, 2021 Issued			
Outstanding - January 1, 2021	xxxxxxxx	XXXXXXXX	
Outstanding - January 1, 2021 Issued	xxxxxxxx	XXXXXXXX	
Outstanding - January 1, 2021 Issued	xxxxxxxx	XXXXXXXXX	
Outstanding - January 1, 2021 Issued Paid Outstanding - December 31, 2021	xxxxxxxx		5
Outstanding - January 1, 2021 Issued Paid	xxxxxxxx	xxxxxxxxx -	\$

#### LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	þ			
	-			
*				
			+	
Total	-	ğ <u>ş</u>		

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

NJEIT LOAN

	Debit	Credit	2022	Debt Service
Outstanding - January 1, 2021	xxxxxxxx	298,252.00		
Issued	xxxxxxxx			
Paid	43,212.00	xxxxxxxx		
Refunded				
Outstanding - December 31, 2021	255,040.00	xxxxxxxx		
	298,252.00	298,252.00		
2022 Loan Maturities			\$	42,405.00
2022 Interest on Loans			\$	7,190.00
Total 2022 Debt Service for NJEIT Loan			\$	49,595.00
LO	AN	)4	4	
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxx		1	
Paid		xxxxxxxx	1	
		77		
			1	
Outstanding - December 31, 2021	* * *-	xxxxxxxx		
	-	<b>*</b>		
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

	Dobit	Credit	2022 Debt Service
	Debit	Credit	2022 Debt Gervice
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			\$ -
	OAN		
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
	- + 1+			
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	
	-	159	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
I	LOAN	4	
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-		
2022 Loan Maturities	ļ.		\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

#### LIST OF LOANS ISSUED DURING 2021

	TIB IBBELD DET			
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		
	-	•	1	12
2022 Bond Maturities - Term Bonds		\$	-	
2022 Interest on Bonds		\$	4	
TYPE I SCHOOL	SERIAL BONDS		- 8	
	SERIAL BONDS		4	
Outstanding - January 1, 2021	XXXXXXXXX		1	
Issued	XXXXXXXX			
Paid		XXXXXXXX	1	
<del></del>			1	
O tales Tee December 21, 2021		xxxxxxxx		
Outstanding - December 31, 2021	_			
2022 Interest on Bonds		\$	1	
2022 Interest on Bonds 2022 Bond Maturities - Term Bonds		118	\$	
Total "Interest on Bonds - Type I School Debt	Service" (*Items)		\$	3=1
LIST OF BO	ONDS ISSUED D		T Data of	Untorest
Purpose	2022 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	=		
2022 INTEREST REQUI	IREMENT - CURR	Outstanding	2022	Interest
		Dec. 31, 2021	Requ	irement
Emergency Notes	,	\$	\$	
2. Special Emergency Notes		\$	\$	
3. Tax Anticipation Notes		\$		
4. Interest on Unpaid State & County T	axes	\$		
5		\$		
6.		\$	\$	

# heet 33

#### 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 For Interest**	Interest Computed to (Insert Date)
Ord. 2019-11	1,249,000.00	8/21/2020	1,249,000.00	08/19/22	1.0000%		12,490.00	08/19/22
Ord. 2019-17	575,000.00	8/21/2020	575,000.00	08/19/22	1.0000%		5,750.00	08/19/22
Ord. 2020-13	2,850,000.00	8/21/2020	2,850,000.00	08/19/22	1.0000%		28,500.00	08/19/22
Ord. 2020-15	557,000.00	8/21/2020	557,000.00	08/19/22	1.0000%		5,570.00	08/19/22
Ord. 2020-22	40,000.00	8/20/2021	40,000.00	08/19/22	1.0000%		400.00	08/19/22
Ord. 2020-23	1,476,000.00	8/20/2021	1,476,000.00	08/19/22	1.0000%		14,760.00	08/19/22
Ord. 2020-24	647,000.00	8/20/2021	647,000.00	08/19/22	1.0000%		6,470.00	08/19/22
	A							
Page Totals	7,394,000.00		7,394,000.00			17.00	73,940.00	

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.

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.

<sup>\*&</sup>quot;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.

<sup>\*\*</sup> 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 For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	7,394,000.00		7,394,000.00			2	73,940.00	
	une o		1					
v i j								
PAGE TOTALS	7,394,000.00		7,394,000.00			-	73,940.00	

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.

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

(Do not crowd - add additional sheets)

written intent of permanent financing submitted with statement.

<sup>\*&</sup>quot;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.

<sup>\*\*</sup> 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 For Interest**	Interest Computed to (Insert Date)
_	PREVIOUS PAGE TOTALS	7,394,000.00		7,394,000.00			-	73,940.00	
Sheet 33									
=	PAGE TOTALS	7,394,000.00		7,394,000.00				73,940.00	

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.

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 crow

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

<sup>\*&</sup>quot;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.

# Sheet 3

### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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.

<sup>\*\*</sup>Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

Sheet 34a

# heet 35

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2021		2021	Other	Expended	Authorizations	Balance - December 31, 2021	
not merely designate by a code number.	Funded	Unfunded	Authorizations		8	Canceled	Funded	Unfunded
Ord. 2015-4 Various Public Improvements		1,600.00						1,600.00
Ord. 2016-6 Various Public Improvements	428,375.00		(115,000.00)		309,169.00		4,206.00	
Ord. 2017-12 Various Public Improvements	261,590.00			1,618.00	202,201.00		61,007.00	
Ord. 2018-8 Various Public Improvements	300,911.00	99,722.00	(96,000.00)	519,315.00	548,660.00		175,566.00	99,722.00
Ord. 2019-11 Various Public Improvements		470,732.00		92,661.00	280,423.00			282,970.00
Ord. 2019-17 Improvemets to Broad Ave -								
Phases 7 & 8		55,789.00		318,180.00	324,823.00			49,146.00
Ord. 2020-13 Installation of Turf Field at Leonia HS		503,118.00		780,496.00	843,355.00	-		440,259.00
Ord. 2020-15 Various Public Improvements		285,071.00		266,172.00	312,845.00			238,398.00
Ord. 2020-22 Acquisition of Radio Equipment for								·
the Use of the Fire Department				315,000.00	315,000.00			
Ord. 2020-23 Acquisition of Real Property for the					- 10			
Future Site of the Municipal Complex		889,674.00		5,892.00	895,566.00			
Ord. 2020-24 Recocnstruction of the Retaining Wall								
Between Golf Course Drive and Pine Hill Road		99,956.00		580,044.00	579,632.00			100,368.00
Ord. 2021-08 Various Public Improvements			2,200,000.00		843,885.00			1,356,115.00
Ord. 2021-18 Various Public Improvements			211,000.00				211,000.00	
			-					
Page Total	990,876.00	2,405,662.00	2,200,000.00	2,879,378.00	5,455,559.00	X	451,779.00	2,568,578.00

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

IMPROVEMENTS	Balance - Janu	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - December 31, 20	
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations	Other	Ехропаса	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	990,876.00	2,405,662.00	2,200,000.00	2,879,378.00	5,455,559.00	<b>-</b> 9_	451,779.00	2,568,578.00
	- 1							
				- 1				
				A1				
PAGE TOTALS	990,876.00	2,405,662.00	2,200,000.00	2,879,378.00	5,455,559.00		451,779.00	2,568,578.0

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

IMPROVEMENTS	Balance - January 1, 2021		2021	Other	Expended	Authorizations	Balance - December 31, 2021		
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations	Other	Exponded	Canceled	Funded	Unfunded	
PREVIOUS PAGE TOTALS	990,876.00	2,405,662.00	2,200,000.00	2,879,378.00	5,455,559.00	-	451,779.00	2,568,578.00	
								- 0	
			A.11				• 111		
PAGE TOTALS	S 990,876.00	2,405,662.00	2,200,000.00	2,879,378.00	5,455,559.00	-	451,779.00	2,568,578.0	

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

IMPROVEMENTS _	Balance - Janu	uary 1, 2021	2021	Other	Expended	Authorizations	Balance - Decen	nber 31, 2021
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations	Outer	Σλροπασσ	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	990,876.00	2,405,662.00	2,200,000.00	2,879,378.00	5,455,559.00	5	451,779.00	2,568,578.00
v * 2								Tong post West Visit As
		F						
GRAND TOTAL	s 990,876.00	2,405,662.00	2,200,000.00	2,879,378.00	5,455,559.00	-	451,779.00	2,568,578.0

# GENERAL CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	533,881.00
Received from 2021 Budget Appropriation*	xxxxxxxxx	200,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		XXXXXXXXX
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	77,000.00	XXXXXXXX
		XXXXXXXX
Balance - December 31, 2021	656,881.00	xxxxxxxx
	733,881.00	733,881.00

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

#### GENERAL CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	7 1 M
Received from 2021 Budget Appropriation*	. xxxxxxxxx	
Received from 2021 Emergency Appropriation*	xxxxxxxx	
I a		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		- xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	-	xxxxxxxx
	-	-

\*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
Oed. 2021-08	2,200,000.00	1,521,000.00	77,000.00	602,000.00
Ord. 2021-18	211,000.00			211,000.00
				У
		1		
-		-		
	Λ.			
8 <del></del>				
Total	2,411,000.00	1,521,000.00	77,000.00	813,000.00

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

## GENERAL CAPITAL FUND

#### STATEMENT OF CAPITAL SURPLUS YEAR - 2021

4	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	205,893.00
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Premium on Sale of Notes		55,824.00
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2021 Budget Revenue	25,000.00	xxxxxxxx
Balance - December 31, 2021	236,717.00	xxxxxxxx
	261,717.00	261,717.00

#### **MUNICIPALITIES ONLY**

### **IMPORTANT!!**

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

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

A.			-					
	1.	Total Tax Levy for Year 2021 was				\$	39,820,50	3.00
	2.	Amount of Item 1 Collected in 2021 (*)			\$	39,411,036	6.00	
	3.	Seventy (70) percent of Item 1				\$	27,874,35	52.10
	(*) In	cluding prepayments and overpayments	applied.					).
В.	4	Did any maturities of bonded obligations	e or notes	fall due d	turing the v	rear 20212		
	1.		5 Of Hotes	i iaii duc c	idining the y	Out 2021.		
		Answer YES or NO YES						
	2.	Have payments been made for all bond December 31, 2021?	led obliga	tions or no	otes due o	n or before		
		Answer YES or NO YES	_ If ans	wer is "NO	O" give det	ails		
		NOTE: If answer to Item B1 is YES, t	hen Item	B2 must	be answe	red		
	ended	s or notes exceed 25% of the total approp l?  Answer YES or NO	NO					
D.	1.	Cash Deficit 2020					\$	
9	2.	4% of 2020 Tax Levy for all purposes:	Levy	- \$_			= \$	
	3.	Cash Deficit 2021					\$	
	4.	4% of 2021 Tax Levy for all purposes:	Levy -	- \$_			= \$	
<del></del> Е.		Unpaid		2020	-	2021		<u>Total</u>
	1.	State Taxes	\$		\$		\$	<u> </u>
	2.	County Taxes	\$		\$_	4,17	75.00_\$	4,175.00
	3.	Amounts due Special Districts		8				
		<u>#</u> 0	\$		\$		\$_	
	4.	Amount due School Districts for School						
			\$		\$_		\$_	#X

# **UTILITIES ONLY**

#### Note:

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

# POST CLOSING TRIAL BALANCE - SWIMMING POOL UTILITY FUND

#### AS AT DECEMBER 31, 2021 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
A .		
Cash	321,904.00	
nvestments		
Due from - Swimming Pool Capital Fund	1.00	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivab'e	-	
Defended Charges (Shoot 49)		7
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		37,958.00
Encumbrances Payable		4,961.00
Accrued Interest on Bonds and Notes		
Due to -		
		<del></del>
Subtotal - Cash Liabilities		42,919.00_"0
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		278,986.00
Total	321,905.00	321,905.00

### **POST CLOSING**

### TRIAL BALANCE - SWIMMING POOL UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2021

#### **Operating and Capital Sections**

(Separately Stated)

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

	<u> </u>	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	
CASH	2,384.00	
O/IOI1	2,001.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	1,406,570.00	
AUTHORIZED AND UNCOMPLETED		
(m. 1)		
PAGE TOTALS	1,408,954.00	

### POST CLOSING

### TRIAL BALANCE - SWIMMING POOL UTILITY FUND (cont'd)

# AS AT DECEMBER 31, 2021 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,408,954.00	EL .
4-		
BONDS PAYABLE		*
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		<b>.</b>
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		( <b>#</b> .
UNFUNDED		(#C)
CONTRACTS PAYABLE		
ENGUMBRANCES		
DUE TO SWIMMING POOL OPERATING		1.00
RESERVE FOR AMORTIZATION		1,406,570.00
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DUE TO OTHER TRUST FUND		1,367.00
DOWN PAYMENTS ON IMPROVEMENTS		( <b>4</b>
CAPITAL IMPROVEMENT FUND		1,000.00
CAPITAL FUND BALANCE		16.00
TOTALS	1,408,954.00	1,408,954.00

# 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

Title of Account	Debit	Credit
ASH		
1,		
	1 4 4 4 4 4	
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		
1		
ASSESSMENT NOTES		
ASSESSMENT SERIAL BONDS		
FUND BALANCE		
TOTALS	-	

# heet 43

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

Title of Lightlity to which Cook	Audit Balance		DEC	FIPTS				Balance
Title of Liability to which Cash and Investments are Pledged	Dec. 31, 2020	RECEIPTS  Assessments Operating and Liens Budget				Disbursements	Dec. 31, 2021	
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx
								^.
								~
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	XXXXXXXX	XXXXXXXXX
								-
								8:
Other Liabilities							4	
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
			T T					
	=	-	-	-	~	-	-	

<sup>\*</sup>Show as red figure

## SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2021

**BUDGET REVENUES** 

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	96,674.00	96,674.00	146
Operating Surplus Anticipated with Consent of Director of Local Government			·
Swimming Pool Fees	211,390.00	251,793.00	40,403.00
	.1		7. <b>4</b> .
			·
			s <del>e</del> .
Reserve for Debt Service			:(€
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	308,064.00	348,467.00	40,403.00
Deficit (General Budget) **		d 1 10 10	
	308,064.00	348,467.00	40,403.00

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXX
Adopted Budget		308,064.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		308,064.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		308,064.00
Deduct Expenditures:		
Paid or Charged	270,106.00	
Reserved	37,958.00	
Surplus (General Budget)**		
Total Expenditures		308,064.00
Unexpended Balance Canceled (See Footnote)		

#### FOOTNOTES: - RE: OVEREXPENDITURES:

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

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

## SWIMMING POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Swimming Pool Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	348,467.00	16
Miscellaneous Revenue Not Anticipated	12,512.00	
2020 Appropriation Reserves Canceled in 2021		
		202 070 00
Total Revenue Realized		360,979.00
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	270,106.00	
Reserved	37,958.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures  Less: Deferred Charges Included in  Above "Total Expenditures"	308,064.00	8
Total Expenditures - As Adjusted	,,	308,064.00
		52,915.00
Budget Appropriation - Surplus (General Budget)**  Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	52,915.00	
Deficit		<b>—</b> (
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 Swimming Pool Utility for 2020

2020 Appropr	iation Reserves Canceled in 2021  Anticipated Deficit in 2020 Budget - Amount Received and Due	138,878.00	
Less:	from Current Fund - If none, enter 'None '		
* Evcess (Rev	venue Realized)		138,878.00

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

#### RESULTS OF 2021 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	40,403.00
Unexpended Balances of Appropriations	xxxxxxxx	<u> </u>
Miscellaneous Revenues Not Anticipated	xxxxxxxx	12,512.00
Unexpended Balances of 2020 Appropriation Reserves*	xxxxxxxx	138,878.00
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	Ē
Excess in Operations - to Operating Surplus	191,793.00	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	191,793.00	191,793.00

## **OPERATING SURPLUS - SWIMMING POOL UTILITY**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	183,867.00
Excess in Results of 2021 Operations	xxxxxxxx	191,793.00
Amount Appropriated in the 2021 Budget - Cash	96,674.00	XXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services	7.4	xxxxxxxx
Balance - December 31, 2021	278,986.00	xxxxxxxx
	375,660.00	375,660.00

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

Cash	321,904.00
Investments	
Interfund Accounts Receivable	
Subtotal	321,904.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	42,919.00
Cperating Surplus Cash or (Deficit in Operating Surplus Cash)	278,985.00
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	_
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.	278,985.00

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

## SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020	\$
Increased by: Rents Levied	\$
Decreased by:	
Collections	\$
Overpayments applied	\$
Transfer to Liens	\$
Other	\$
	\$
Balance December 31, 2021	\$
SCHEDULE OF SWIMMIN  Balance December 31, 2020	G POOL UTILITY LIENS  \$
Increased by:	
Transfers from Accounts Receivable	\$
Penalties and Costs	\$
Other	\$ \$
Decreased by:	*
Collections	\$
Other	\$
	Φ
Balance December 31, 2021	\$

# DEFERRED CHARGES - MANDATORY CHARGES ONLY SWIMMING POOL UTILITY FUND

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

	<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balan as a Dec. 31,	t
1,	Emergency Authorization - Municipal*	\$\$	<del></del>	V2	\$	-
2.		\$ \$	\$	5	\$	<b>.</b>
3.	101	\$\$		<u> </u>	\$	540
4.		\$\$			\$	27
5.		\$\$		<b></b>	\$	. <del></del>
	Deficit in Operations	\$\$		<b>.</b>	\$	<b>(4)</b>
	Total Operating	\$\$			\$	20
6.	C	\$\$		<b></b>	\$	***
7.				<b>.</b>	\$	
	Total Capital	\$\$		<b>.</b>	\$	<u>~</u>
	EMERGENCY AUTHORIZ FUNDED OR REFU					
						<u>nt</u>
	FUNDED OR REFU  Date  1.		J.SA 40A:2-3 O	OR N.J.S.A. 40A:	2-51	<u>nt</u>
	Date  1 2		J.SA 40A:2-3 O	OR N.J.S.A. 40A:	2-51 <u>Amou</u>	<u>nt</u>
	Date  1 2 3		J.SA 40A:2-3 O	OR N.J.S.A. 40A:	2-51 Amou \$ \$ \$	<u>nt</u>
	Date  1 2 3 4		J.SA 40A:2-3 O	OR N.J.S.A. 40A:	2-51  Amou  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$	<u>nt</u>
	Date  1 2 3	NDED UNDER N.	J.SA 40A:2-3 O	OR N.J.S.A. 40A:	2-51 Amou \$ \$ \$	<u>nt</u>
	Date     Date	ED AGAINST MU	J.SA 40A:2-3 O  Purpose  JNICIPALITY A	NND NOT SATIS	Amou  Amou	ted for
	Date  1 2 3 4 5.	NDED UNDER N.	J.SA 40A:2-3 O Purpose	OR N.J.S.A. 40A:	Amou	ted for
	Date   Date	ED AGAINST MU	J.SA 40A:2-3 O  Purpose  JNICIPALITY A  Date Entered	AMOUNT SATIS	Amou  Amou	ted for
	Date   Date	ED AGAINST MU	J.SA 40A:2-3 O  Purpose  JNICIPALITY A  Date Entered	Amount	Amou  Amou	ed for
	Date   Date	ED AGAINST MU	J.SA 40A:2-3 O  Purpose  JNICIPALITY A  Date Entered	AND NOT SATIS	Amou  Amou	ed for
	Date   1.     2.     3.     4.     5.     JUDGMENTS ENTER   In Favor of   1.     2.     3.     3.     4.     3.     4.     4.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.     5.	ED AGAINST MU	J.SA 40A:2-3 O  Purpose  JNICIPALITY A  Date Entered  \$	AND NOT SATIS	Amou  Amou	ed for

### UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount	Not Less Than	Balance Dec. 31, 2020	REDUCED IN 2021		Balance
Balc		Authorized	1/5 of Amount Authorized*		By 2021 Budget	Canceled By Resolution	Dec. 31, 2021
				2)m <sup>2</sup>			
-							
-							
-							-
2							2
							-
:							
	Totals	33	-		•	9	

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

SWIMMING POOL UTILITY ASSESSMENT BONDS

Outstanding - January 1, 2021 xxxxxxxxx	
Issued xxxxxxxxx	
Paid xxxxxxxxx	
Outstanding - December 31, 2021 - xxxxxxxx	
2022 Bond Maturities - Assessment Bonds	
2022 Interest on Bonds \$	
SWIMMING POOL UTILITY CAPITAL BONDS	
Outstanding - January 1, 2021 xxxxxxxxx	
Issued xxxxxxxx	
Paid xxxxxxxx	
Outstanding - December 31, 2021 - xxxxxxxxx	
2022 Bond Maturities - Capital Bonds	
2022 Interest on Bonds \$	
INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET	
2022 Interest on Bonds (*Items) \$ -	
Less: Interest Accrued to 12/31/2021 (Trial Balance) \$	
Subtotal \$	
Add: Interest to be Accrued as of 12/31/2022 \$	
Required Appropriation 2022 \$	(#
LIST OF BONDS ISSUED DURING 2021	
Purpose II 2022 Maturity II Amount Issued II II	erest ate
issue R	<u> </u>

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

SWIMMING POOL UTILITY LOAN

	Debit	Credit	2022 Debt \$	Service
Outstanding - January 1, 2021	xxxxxxxx			3
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2021		xxxxxxxx	1	
	_	-	1	
2022 Loan Maturities			\$	
2022 Interest on Loans		\$	1	
SWIMMING POOL U	TILITY LOAN	i.		
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
			1	
Outstanding - December 31, 2021	-	xxxxxxxx	_	
	-			
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
INTEREST ON LOANS -	SWIMMING PO	OOL UTILITY BU	DGET	
2022 Interest on Loans (*Items)		\$ -	_	
Less: Interest Accrued to 12/31/2021 (Trial Balan	ce)	\$		
Subtotal		\$ -	_	
Add: Interest to be Accrued as of 12/31/2022		\$		
Required Appropriation 2022			\$	
	4			
LIST OF LO	ANS ISSUED D		Date of	Interest
Purpose	2022 Maturity	Amount Issued	Issue	Rate
	-	<u>-</u>		

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

#### SWIMMING POOL UTILITY LOAN

	Debit	Credit	2022 De	bt Service
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2021	-	xxxxxxxx		
		-	_	
2022 Loan Maturities		u .	\$	
2022 Interest on Loans		\$		
SWIMMING POOL U	TILITY LOAN			
Outstanding - January 1, 2021	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2021	ä	xxxxxxxx		
	<u>-</u>	-		
2022 Loan Maturities			\$	
2022 Interest on Loans		\$		
INTEREST ON LOANS - S	SWIMMING POO	L UTILITY BUI	OGET	
2022 Interest on Loans (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2021 (Trial Balance	e)	\$	1	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2022	14	\$		
Required Appropriation 2022			\$	
LIST OF LOAD	NS ISSUED DUR	RING 2021		
Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	_ v			
				1
,	=			

## DEBT SERVICE FOR SWIMMING POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note	Date of	Rate of	20		Interest Computed to
	Issueu	Issue	Outstanding Dec. 31, 2021	Maturity	Interest	For Principal	For Interest	(Insert Date)
1.						TILLY		
2.			W. Z 1 1 1	i days				
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		~			:=:	12	

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.

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.

(Do not crowd - add additional sheets)

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

## DEBT SERVICE FOR SWIMMING POOL 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	20 For Principal	22 For Interest	Interest Computed to (Insert Date)
_								
1.	The property of							
2.	4							
_ 3.								
4.								
5.								
6.								
7.								
8.								
9.							4	
TOTAL	-		Ψ'			-	≅	

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

Memo:

Sheet

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.

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 - SWIMMING POOL 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)

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

### DEBT SERVICE SCHEDULE FOR SWIMMING POOL UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	200 For Principal	22 For Interest	Interest Computed to (Insert Date)
		Issued	Issue*	Outstanding Dec. 31, 2021	Maturity	Interest	For Principal	**	(insert bate)
-	1								
				4					
	- 8								
		<u> </u>							
		<b>⊕</b> ):		-			-	*	

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.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SWIMMING POOL UTILITY

Purpose	Amount Lease Obligation Outstanding	2022 Budget Requirements			
	Lease Obligation Outstanding Dec. 31, 2021	For Prinicpal	For Interest/Fees		
			2		
	Λ	1			
			х 2		
Total		(a)			

Sheet 51

IMPROVEMENTS	Balance - January 1, 2021		2222	Expended	Other	Balance - December 31, 2021		
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	2022 Authorizations	Experided	<b>G</b>	Funded	Unfunded	
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PAGE TOTALS					_	_		

IMPROVEMENTS	Balance - January 1, 2021		2022	Expended	Other	Balance - Dece	ember 31, 2021	
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations	Δλροπασα	Expended	Other	Funded	Unfunded
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IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Ja	nuary 1, 2021	2022		Expended	Other	Balance - Dece	ember 31, 2021
not merely designate by a code number.	Funded	Unfunded	Authorizations			o and	Funded	Unfunded
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IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2021	2022		Expended	Other	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
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IMPROVEMENTS	Balance - Ja	nuary 1, 2021	2022		Expended	Other	Balance - Dec	ember 31, 2021
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations		Exponded	<b>Q</b>	Funded	Unfunded
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### SWIMMING POOL UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	1,000.00
Received from 2021 Budget Appropriation	xxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
		96
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2021	1,000.00	xxxxxxxx
	1,000.00	1,000.00

### SWIMMING POOL UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

## SWIMMING POOL 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
				3
Q	-	-	-	

# SWIMMING POOL UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxx	16.00
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	1100
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriated to Finance Improvement Authorization  Appropriation to 2021 Budget Reserve		XXXXXXXXX
Balance - December 31, 2021	16.00	xxxxxxxx
	16.00	16.00