

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of CHERRY HILL 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. 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 June 30, 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:

None.

Todd R. Saler (tsaler@bowman.cpa)
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

601 White Horse Rd.
(Address)

Voorhees, NJ 08043
(Address)

(856) 782-2889
(Phone Number)

(856) 435-0440
(Fax Number)

Certified by me

this 3rd day August, 2021

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: TOWNSHIP OF CHERRY HILL

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: TOWNSHIP OF CHERRY HILL

Chief Financial Officer: Michelle Samalonis

Signature: MSamalonis@chnj.gov

Certificate #: N-0680

Date: 8/3/2021

21-6000523

Fed I.D. #

TOWNSHIP OF CHERRY HILL

Municipality

CAMDEN

County

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

Fiscal Year Ending: June 30, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>331,569.46</u>	\$ <u>576,198.62</u>	\$ <u>155,441.16</u>

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

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

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

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

MSamalonis@chnj.gov

Signature of Chief Financial Officer

8/3/2021

Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of CHERRY HILL, County of CAMDEN 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	<input type="text"/>
Title	<input type="text"/>

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

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2020

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2021 and filed with the County Board of Taxation on January 10, 2021 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 7,961,383,837.00

MRaio@chnj.gov
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF CHERRY HILL
MUNICIPALITY

CAMDEN
COUNTY

**POST CLOSING
TRIAL BALANCE -- TRUST FUNDS**
(Assessment Section Must Be Separately Stated)
AS AT JUNE 30, 2021

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	-	
DUE TO - CURRENT FUND		23,088.13
DUE TO STATE OF NJ		85.80
RESERVE FOR ANIMAL CONTROL TRUST FUND		
DUE TO TRUST OTHER FUNDS		38,325.40
DEFERRED CHARGE - RESERVE DEFICIT	61,499.33	
FUND TOTALS	61,499.33	61,499.33
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	2,130,520.84	
RESERVE FOR OPEN SPACE TRUST FUND		2,130,520.84
FUND TOTALS	2,130,520.84	2,130,520.84
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE -- TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)
AS AT JUNE 30, 2021

Title of Account	Debit	Credit
Previous Totals	21,242,714.66	21,242,714.66
OTHER TRUST FUNDS (continued)		
HOUSING AND URBAN DEVELOPMENT TRUST FUND		
CASH	303,918.58	
DUE FROM US DEPT. OF HUD - GRANTS RECEIVABLE	2,011,393.13	
HOUSING AND REHABILITATION LOANS RECEIVABLE	1,409,704.99	
RESERVE FOR:		
HOUSING AND REHABILITATION LOANS RECEIVABLE		1,409,704.99
US DEPT. OF HUD FUNDS		2,312,811.71
DUE CURRENT FUND		2,500.00
LIBRARY TRUST FUND		
CASH	1,624,755.35	
FEDERAL, STATE AND OTHER GRANTS RECEIVABLE	150.62	
APPROPRIATION RESERVES		455,423.97
RESERVE FOR ENCUMBRANCES		320,874.25
PAYROLL DEDUCTIONS PAYABLE		45,210.27
ACCOUNTS PAYABLE		8,829.70
FEDERAL, STATE AND OTHER GRANTS -- APPROPRIATED		
FUND BALANCE		574,490.53
FIDUCIARY RESERVES		220,077.25
TOTALS	26,592,637.33	26,592,637.33

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2020	RECEIPTS					Disbursements	Balance June 30, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

CASH RECONCILIATION JUNE 30, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	2,225,625.08	58,372,591.76	14,035,586.89	46,562,629.95
Grant Fund		5,902,450.77		5,902,450.77
Trust - Animal Control	2,111.60	1.62	2,113.22	-
Trust - Assessment				-
Trust - Municipal Open Space		2,130,520.84		2,130,520.84
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	9,870,622.02	11,464,664.86	450,299.90	20,884,986.98
Trust - Art and Cultural				-
General Capital		3,578,374.23	721.94	3,577,652.29
Trust - HUD		303,918.58		303,918.58
UTILITIES:				-
Sewer Utility Operating	201,609.32	6,101,233.32		6,302,842.64
Sewer Utility Capital		1,180,238.57	255.37	1,179,983.20
Trust- Library	653.35	1,625,543.59	1,441.59	1,624,755.35
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Total	12,300,621.37	90,659,538.14	14,490,418.91	88,469,740.60

* 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: MSamalonis@chnj.gov

Title: Chief Financial Officer

CASH RECONCILIATION JUNE 30, 2021 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD Bank:	
Animal Control Fund	1.62
Barclay Farmstead Fund	61,807.60
Block Grant	303,918.58
Cultural Arts Fund	30,750.64
Current Fund	50,287,207.24
Disbursement Fund	1,553,186.90
General Capital Fund	3,578,374.23
Housing Impact Fee	3,451,617.59
Payroll Account	11.79
Payroll Agency Account	257,731.81
Recreation Account	256,870.79
Sewer Utility Capital Fund	1,180,238.57
Sewer Utility Operating Fund	6,101,233.32
Property Liability Insurance Fund	722,373.64
Developers Escrow Account	1,138,018.41
Trust Other Fund	6,469,569.64
Workers Compensation Fund	585,603.87
Workers Compensation Claims Payment Fund	3,870.99
State Municipal Forfeited Fund	271,198.70
Tax Collector Account	12,434,648.39
Tax Title Lien Account	345,760.23
Operating Fund - Library	1,358,918.04
Current Fund - Library	3,366.53
Payroll Account - Library	45,220.63
Unemployment -Library	101,412.39
Gift Trust Fund	38,311.73
Isaac and Bessie Yellenberg Memorial Trust Fund	3.02
William J Paradee Memorial Trust Fund	3,950.87
Vivian B. Riley Memorial Trust Fund	0.04
Judy Goldman Memorial Trust Fund	1,601.14
Exchange Club Trust Fund	6.34
Restricted Gifts and Donations	1,740.04
Anti-Trust Settlement Account	3.42
Eastwood Memorial Fund	371.89
Capital Expenses Library Trust Fund	70,637.51
PAGE TOTAL	90,659,538.14

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 July 1, 2020	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance June 30, 2021
Federal Grants:						-
Justice Assistance Grant (JAG)	21,225.00		21,225.00			-
DWI Crackdown Enforcement Grant	16,933.86		4,730.00	25,000.00	16,686.36	20,517.50
FEMA Grant	-		10,000.00	10,000.00		-
Sustained Enforcement (STEP) Grant	-		10,423.42	25,000.00		14,576.58
Federal Body Armor Grant	-		7,480.62	7,480.62		-
Recreational Trails Program Grant	24,000.00		24,000.00			-
Station House Adjustment Grant	-			45,612.94		45,612.94
COVID-19 Preparedness and Readiness Grant	34,797.00		15,440.82			19,356.18
Coronavirus State and Local Fiscal Recovery Funds	-		5,680,892.50	5,680,892.50		-
						-
State Grants:						-
Pedestrian Education and Enforcement Grant	-			16,500.00		16,500.00
Municipal Alliance on Alcohol and Drug Abuse	38,095.30		6,109.09		31,986.21	-
Clean Communities Grant	-		150,989.56	150,989.56		-
Safe and Secure Communities Program	-		60,000.00	92,400.00		32,400.00
Recycling Tonnage	-		135,871.32	135,871.32		-
State Body Armour	-		8,970.82	8,970.82		-
It Pays to Plug In: NJ's Electric Vehicle Charging Grant	12,000.00				12,000.00	-
PAGE TOTALS	147,051.16	-	6,136,133.15	6,198,717.76	60,672.57	148,963.20

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

Grant	Balance July 1, 2020	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance June 30, 2021
PREVIOUS PAGE TOTALS	147,051.16	-	6,136,133.15	6,198,717.76	60,672.57	148,963.20
State Grants (Cont'd):	-					-
JJC Funding - State Community Partnership Grant	-		2,500.00	2,500.00		-
Recreational Opportunity (ROID) Grant	-			20,000.00		20,000.00
Barclay Farmstead Historic Trust Grant	-			90,000.00		90,000.00
						-
Other Grants:						-
Recreational Facilities Enhancement Grants:	-					-
Columbia Lake Park	25,000.00		25,000.00			-
Richterman Park	25,000.00		25,000.00			-
Chapel Avenue Park Playground Grant	25,000.00					25,000.00
Willowdale Park Playgrounf Grant	25,000.00					25,000.00
Still Park Pavillion Grant	25,000.00					25,000.00
Croft Farm Dog Park Grant	25,000.00					25,000.00
Croft Farm Multi- Use Trail Grant	100,000.00					100,000.00
Croft Farm Art Center Grant	25,000.00					25,000.00
Rita Faiola Park	-			25,000.00		25,000.00
Lewis Memorial Park				25,000.00		25,000.00
Kay- Evans House at Croft Farm Grant				50,000.00		50,000.00
PAGE TOTALS	422,051.16	-	6,188,633.15	6,411,217.76	60,672.57	583,963.20

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

Grant	Balance July 1, 2020	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance June 30, 2021
PREVIOUS PAGE TOTALS	491,559.00	-	6,198,398.15	6,415,717.76	60,672.57	648,206.04
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TOTALS	491,559.00	-	6,198,398.15	6,415,717.76	60,672.57	648,206.04

Sheet 10
Totals

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

Grant	Balance July 1, 2020	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance June 30, 2021
		Budget	Appropriation By 40A:4-87				
Federal Grants:							-
Federal Body Armor Grant	7,946.95	1,630.60	5,252.96	14,830.51			(0.00)
Recreation Trails Program Grant				24,000.00	24,000.00		-
DWI Crackdown Enforcement Grant	16,906.44		25,000.00	14,740.54		16,686.36	10,479.54
FEMA Grant			10,000.00	10,000.00			-
Sustained Enforcement (STEP) Grant			25,000.00	10,423.42			14,576.58
Justice Assistance Grant	21,225.00			21,225.00			-
Station House Adjustment Grant		45,612.94					45,612.94
COVID-19 Preparedness and Readiness Grant	34,797.00			18,422.64			16,374.36
							-
State Grants:							-
Alcohol Education and Rehabilitation Grant	1,383.06			503.64			879.42
Drunk Driving Enforcement Grant	70,196.63			6,556.39	225.00		63,865.24
Pedestrian Education & Enforcement Grant		16,500.00		16,500.00			-
Clean Communities Program		141,868.54		141,868.54			-
Recreational Opportunity (ROID) Grant		4,000.00	20,000.00	24,000.00			-
State Body Armor Grant			8,970.82	5,057.64			3,913.18
Recycling Tonnage Grant	93,170.05		135,871.32	93,170.05			135,871.32
Safe and Secure Communities		60,000.00	32,400.00	81,600.00			10,800.00
PAGE TOTALS	245,625.13	269,612.08	262,495.10	482,898.37	24,225.00	16,686.36	302,372.58

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

Grant	Balance July 1, 2020	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance June 30, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	245,625.13	269,612.08	262,495.10	482,898.37	24,225.00	16,686.36	302,372.58
State Grants (Cont'd):							-
Municipal Alliance on Alcoholism and Drug Abuse	31,735.28				623.53	32,136.21	222.60
It Pays to Plug In: NJ's Electric Vehicle Charging Grant					12,000.00	12,000.00	-
JJC Funding - State Community Partnership Grant			2,500.00	2,500.00			-
Barclay Farmstead Historic Trust Grant			90,000.00				90,000.00
							-
Other Grants:							-
Recreational Facilities Enhancement Grants:							-
Kenilworth Park	16,800.32						16,800.32
Columbia Lake Park	25,000.00			25,000.00			-
Woodcrest-Bowling Green Playground Grant	24,819.98			24,819.98			-
Richterman Park Grant	25,000.00			25,000.00			-
Chapel Avenue Park Playground Grant	25,000.00			24,777.65			222.35
Willowdale Park Playground Grant	25,000.00			25,000.00			-
Still Park Pavillion Grant				25,000.00	25,000.00		-
Croft Farm Dog Park Grant	25,000.00			25,000.00			-
Croft Farm Multi -Use Trail Grant	100,000.00			100,000.00			-
							-
PAGE TOTALS	543,980.71	269,612.08	354,995.10	759,996.00	61,848.53	60,822.57	409,617.85

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

Grant	Balance July 1, 2020	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance June 30, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	543,980.71	269,612.08	354,995.10	759,996.00	61,848.53	60,822.57	409,617.85
Other Grants (Cont'd):							-
Recreational Facilities Enhancement Grants (Cont'd):							-
Rita Faiola Park			25,000.00				25,000.00
Lewis Memorial Park			25,000.00				25,000.00
Kay- Evans House at Croft Farm Grant			50,000.00				50,000.00
Historic Preservation - Bonnie's Bridge	50,000.00						50,000.00
Camden County Open Space - Colwick Trail	14,242.84						14,242.84
Restorative Practices Program Grant			2,000.00	2,000.00			-
Cross County Connection Grant			2,500.00	2,500.00			-
							-
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							-
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PAGE TOTALS	608,223.55	269,612.08	459,495.10	764,496.00	61,848.53	60,822.57	573,860.69

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

Grant	Balance July 1, 2020	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance June 30, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	608,223.55	269,612.08	459,495.10	764,496.00	61,848.53	60,822.57	573,860.69
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TOTALS	608,223.55	269,612.08	459,495.10	764,496.00	61,848.53	60,822.57	573,860.69

Sheet 11
Totals

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

Grant	Balance July 1, 2020	Transferred from 2021 Budget Appropriations		Received	Other	Balance June 30, 2021
		Budget	Appropriation By 40A:4-87			
Federal Grants:						-
DWI Crackdown Enforcement Grant			25,000.00		25,000.00	-
FEMA Grant			10,000.00		10,000.00	-
Sustained Enforcement (STEP) Grant			25,000.00		25,000.00	-
Federal Body Armor Grant		1,630.60	5,252.96		7,480.62	597.06
Station House Adjustment Grant		45,612.94			45,612.94	-
Coronavirus State and Local Fiscal Recovery Funds					5,680,892.50	5,680,892.50
						-
State Grants:						-
Pedestrian Education and Enforcement Grant		16,500.00			16,500.00	-
Clean Communities Grant	141,868.54	141,868.54			150,989.56	150,989.56
Safe and Secure Communities Program		60,000.00	32,400.00		92,400.00	-
Recycling Tonnage Grant			135,871.32		135,871.32	-
State Body Armor Grant			8,970.82		8,970.82	-
JJC Funding - State Community Partnership Grant			2,500.00		2,500.00	-
Recreational Opportunity (ROID) Grant			20,000.00		20,000.00	-
Barclay Farmstead Historic Trust Grant			90,000.00		90,000.00	-
						-
						-
PAGE TOTALS	141,868.54	265,612.08	354,995.10	-	6,311,217.76	5,832,479.12

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

Grant	Balance July 1, 2020	Transferred from 2021 Budget Appropriations		Received	Other	Balance June 30, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	141,868.54	265,612.08	459,495.10	-	6,415,717.76	5,832,479.12
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	141,868.54	265,612.08	459,495.10	-	6,415,717.76	5,832,479.12

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - July 1, 2020	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	182,404,621.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	182,404,621.00	XXXXXXXXXX
Balance - June 30, 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.	182,404,621.00	182,404,621.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - July 1, 2020	XXXXXXXXXX	
2021 Levy	XXXXXXXXXX	796,647.23
Interest Earned	XXXXXXXXXX	
Expenditures	796,647.23	XXXXXXXXXX
Balance - June 30, 2021		XXXXXXXXXX
# Must include unpaid requisitions.	796,647.23	796,647.23

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - July 1, 2020	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2021 Levy :	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	69,221,048.10
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,796,901.52
Due County for Added and Omitted Taxes	XXXXXXXXXX	565,701.99
Paid	71,583,651.61	XXXXXXXXXX
Balance - June 30, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	(0.00)	XXXXXXXXXX
	71,583,651.61	71,583,651.61

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - July 1, 2020	XXXXXXXXXX	5,254,028.33
2021 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	23,488,218.05	XXXXXXXXXX
Sewer -		XXXXXXXXXX
Water -		XXXXXXXXXX
Garbage -		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	23,488,218.05
Paid	23,417,770.54	XXXXXXXXXX
Balance - June 30, 2021	5,324,475.84	XXXXXXXXXX
	28,742,246.38	28,742,246.38

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	13,747,164.55	13,747,164.55	-
Surplus Anticipated with Prior Written Consent of Director of Local Government			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	15,372,652.14	17,723,672.52	2,351,020.38
Added by N.J.S. 40A:4-87 (List on 17a)	459,495.10	459,495.10	-
			-
			-
Total Miscellaneous Revenue Anticipated	15,832,147.24	18,183,167.62	2,351,020.38
Receipts from Delinquent Taxes	124,131.00	2,326,929.60	2,202,798.60
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	42,451,172.56	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	2,900,430.75	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	45,351,603.31	50,163,597.51	4,811,994.20
	75,055,046.10	84,420,859.28	9,365,813.18

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	327,001,793.40
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	182,404,621.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	71,017,949.62	xxxxxxxx
Due County for Added and Omitted Taxes	565,701.99	xxxxxxxx
Special District Taxes	23,488,218.05	xxxxxxxx
Municipal Open Space Tax	796,647.23	xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,434,942.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	50,163,597.51	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
	328,436,735.40	328,436,735.40

*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.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget as Adopted	74,595,551.00
2021 Budget - Added by N.J.S. 40A:4-87	459,495.10
Appropriated for 2021 (Budget Statement Item 9)	75,055,046.10
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	75,055,046.10
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	75,055,046.10
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	67,510,124.20
Paid or Charged - Reserve for Uncollected Taxes	1,434,942.00
Reserved	5,833,597.33
Total Expenditures	74,778,663.53
Unexpended Balances Canceled (see footnote)	276,382.57

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

RESULTS OF 2021 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	2,351,020.38
Delinquent Tax Collections	XXXXXXXXXX	2,202,798.60
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	4,811,994.20
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	276,382.57
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	302,916.31
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	46,717.01
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	7,143,206.42
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Tax Overpayment Canceled	XXXXXXXXXX	250.00
Accounts Payable Canceled		41,584.68
Federal, State and Other Grants Appropriated Canceled	XXXXXXXXXX	60,822.57
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - July 1, 2020	-	XXXXXXXXXX
Balance - June 30, 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	6,850.51	XXXXXXXXXX
Federal, State and Other Grants Receivable Canceled	60,672.57	XXXXXXXXXX
Refund of Prior Year Revenue	41,991.69	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	17,128,177.97	XXXXXXXXXX
	17,237,692.74	17,237,692.74

**SURPLUS - CURRENT FUND
YEAR - 2021**

	Debit	Credit
1. Balance - July 1, 2020	xxxxxxxxxx	29,663,945.35
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	17,128,177.97
4. Amount Appropriated in the 2021 Budget - Cash	13,747,164.55	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written-Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - June 30, 2021	33,044,958.77	xxxxxxxxxx
	46,792,123.32	46,792,123.32

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

Cash		46,562,629.95
Investments		
[REDACTED]		
Sub Total		46,562,629.95
Deduct Cash Liabilities Marked with "C" on Trial Balance		13,769,388.84
Cash Surplus		32,793,241.11
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	251,717.66	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
Total Other Assets		251,717.66
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		33,044,958.77

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 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.

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)	\$ 327,001,793.40
<i>LESS</i> : Proceeds from Accelerated Tax Sale	1,949,261.59
Net Cash Collected	\$ 325,052,531.81
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 327,424,482.71
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.28%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 327,001,793.40
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 327,001,793.40
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 327,424,482.71
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.87%

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

	Debit	Credit
1. Balance - July 1, 2020	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	269,313.33	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	102,625.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	325,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector 2020 Taxes	250.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	14,780.95
8. Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	434,939.72
10.		
11.		
12. Balance - June 30, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	251,717.66
Due To State of New Jersey	-	XXXXXXXXXX
	701,438.33	701,438.33

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

Line 2	102,625.00	
Line 3	325,750.00	
Line 4	3,500.00	
Sub - Total	431,875.00	
Less: Line 7	14,780.95	
To Item 10, Sheet 22	417,094.05	

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

		Debit	Credit
Balance - July 1, 2020		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) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - June 30, 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

CRedmond@chnj.gov
Signature of Tax Collector

T1216
License #

8/3/2021
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - July 1, 2020		2,913,879.19	XXXXXXXXXX
A. Taxes	2,343,019.24	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	570,859.95	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	13,789.73
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			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	2,900,089.46
8. Totals		2,913,879.19	2,913,879.19
9. Balance Brought Down		2,900,089.46	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	2,326,929.60
A. Taxes	2,326,929.60	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		1,363.78	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		24,262.51	XXXXXXXXXX
13. 2021 Taxes		21,926.99	XXXXXXXXXX
14. Balance - June 30, 2021		XXXXXXXXXX	620,713.14
A. Taxes	24,226.90	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	596,486.24	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,947,642.74	2,947,642.74

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No. 10 divided by Item No. 9) is **80.23%**

17. Item No.14 multiplied by percentage shown above is **497,998.15** 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 - July 1, 2020	2,223,077.00	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 - June 30, 2021	XXXXXXXXXX	2,223,077.00
	2,223,077.00	2,223,077.00

CONTRACT SALES

	Debit	Credit
15. Balance - July 1, 2020		XXXXXXXXXX
16. 2021 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	XXXXXXXXXX	
19. Balance - June 30, 2021	XXXXXXXXXX	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - July 1, 2020		XXXXXXXXXX
21. 2021 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23.	XXXXXXXXXX	
24. Balance - June 30, 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 June 30, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from 2021	Balance as at <u>June 30, 2021</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
Animal Control Fund	\$ 57,108.62	\$ 57,108.62	\$ 61,499.33	\$ 61,499.33
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL DEFERRED CHARGES	\$ 57,108.62	\$ 57,108.62	\$ 61,499.33	\$ 61,499.33

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2022</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance June 30, 2020	REDUCED IN 2021		Balance June 30, 2021
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

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

MSamalonis@chnj.gov
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 June 30, 2020	REDUCED IN 2021		Balance June 30, 2021
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

Sheet 30

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

MSamalonis@chnj.gov
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 - July 1, 2020	xxxxxxxxxx	72,933,000.00	
Issued	xxxxxxxxxx		
Paid	10,720,000.00	xxxxxxxxxx	
Outstanding - June 30, 2021	62,213,000.00	xxxxxxxxxx	
	72,933,000.00	72,933,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 11,155,000.00
2022 Interest on Bonds*		\$ 1,881,453.76	
ASSESSMENT SERIAL BONDS			
Outstanding - July 1, 2020	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - June 30, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,881,453.76

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**

NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOAN

	Debit	Credit	2022 Debt Service
Outstanding - July 1, 2020	XXXXXXXXXX	2,355,878.86	
Issued	XXXXXXXXXX		
Paid	304,507.85	XXXXXXXXXX	
Refunded			
Outstanding - June 30, 2021	2,051,371.01	XXXXXXXXXX	
	2,355,878.86	2,355,878.86	
2022 Loan Maturities			\$ 310,541.31
2022 Interest on Loans			\$ 26,853.82
Total 2022 Debt Service for Loan			\$ 337,395.13
CAMDEN COUNTY IMPROVEMENT AUTHORITY (CCIA) LOAN			
Outstanding - July 1, 2020	XXXXXXXXXX	1,175,000.00	
Issued	XXXXXXXXXX		
Paid	375,000.00	XXXXXXXXXX	
Outstanding - June 30, 2021	800,000.00	XXXXXXXXXX	
	1,175,000.00	1,175,000.00	
2022 Loan Maturities			\$ 390,000.00
2022 Interest on Loans			\$ 26,983.00
Total 2022 Debt Service for LOAN			\$ 416,983.00

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 - July 1, 2020	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - June 30, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - July 1, 2020	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - June 30, 2021	-	XXXXXXXXXX	
	-	-	
2022 Interest on Bonds*		\$	
2022 Bond Maturities - Serial Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

LIST OF BONDS ISSUED DURING 2021

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

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding June 30, 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 June 30, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Ord. 11-27 Equip/Vehicle Purchases, Various Imp's	68,482.50	10/30/2019	68,482.50	10/27/21	2.0000%		1,365.85	10/27/21
Ord. 11-27 Equip/Vehicle Purchases, Various Imp's	2,168.00	10/28/2020	2,168.00	10/27/21	2.0000%		43.24	10/27/21
Ord. 11-28 Road and Sidewalk Improvements	26,178.50	10/30/2019	26,178.50	10/27/21	2.0000%		522.12	10/27/21
Ord. 12-26 Road and Sidewalk Imp's / Drainage	96,548.00	10/30/2019	96,548.00	10/27/21	2.0000%		1,925.60	10/27/21
Ord. 12-27 Equip/Vehicle Purchases, Various Imp's	79,500.00	10/30/2019	53,322.00	10/27/21	2.0000%		1,063.48	10/27/21
Ord. 13-28 Sidewalk and Trail Project Improvements	167,225.00	10/30/2019	167,225.00	10/27/21	2.0000%		3,335.21	10/27/21
Ord. 13-28 Sidewalk and Trail Project Improvements	5,335.00	10/28/2020	5,335.00	10/27/21	2.0000%		106.40	10/27/21
Ord. 13-29 Equip/Vehicle Purchases, Various Imp's	417,125.00	10/30/2019	417,125.00	10/27/21	2.0000%		8,319.33	10/27/21
Ord. 13-29 Equip/Vehicle Purchases, Various Imp's	125,000.00	10/28/2020	125,000.00	10/27/21	2.0000%		2,493.06	10/27/21
Ord. 14-17 Equip/Vehicle Purchases, Various Imp's	238,500.00	10/30/2019	238,500.00	10/27/21	2.0000%		4,756.75	10/27/21
Ord. 14-17 Equip/Vehicle Purchases, Various Imp's	156,800.00	10/28/2020	156,800.00	10/27/21	2.0000%		3,127.29	10/27/21
Ord. 14-18 Road and Sidewalk Improvements	372,500.00	10/30/2019	372,500.00	10/27/21	2.0000%		7,429.31	10/27/21
Ord. 14-18 Road and Sidewalk Improvements	73,200.00	10/28/2020	73,200.00	10/27/21	2.0000%		1,459.93	10/27/21
Page Totals	1,828,562.00		1,802,384.00			-	35,947.55	

Sheet 33

Memo: Designate all "Capital Notes" issued under N.J.S. 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 June 30, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
PREVIOUS PAGE TOTALS	1,828,562.00		1,802,384.00			-	35,947.55	
Ord. 15-18 Equip/Vehicle Purchases, Various Imp's	410,125.00	10/30/2019	410,125.00	10/27/21	2.0000%		8,179.72	10/27/21
Ord. 15-18 Equip/Vehicle Purchases, Various Imp's	75,800.00	10/28/2020	75,800.00	10/27/21	2.0000%		1,511.79	10/27/21
Ord. 15-19 Road and Sidewalk Improvements/Traffic Signals	495,150.00	10/30/2019	495,150.00	10/27/21	2.0000%		9,875.49	10/27/21
Ord. 15-19 Road and Sidewalk Improvements/Traffic Signals	270,000.00	10/28/2020	270,000.00	10/27/21	2.0000%		5,385.00	10/27/21
Ord. 16-15 Equip/Various Imp's	1,226,500.00	10/30/2019	1,226,500.00	10/27/21	2.0000%		24,461.86	10/27/21
Ord. 16-15 Road and Sidewalk Imp's/Traffic Signals/Drainage	91,000.00	10/28/2020	91,000.00	10/27/21	2.0000%		1,814.94	10/27/21
Ord. 16-16 Road and Sidewalk Imp's/Traffic Signals/Drainage	499,000.00	10/30/2019	499,000.00	10/27/21	2.0000%		9,952.28	10/27/21
Ord. 16-16 Road and Sidewalk Imp's/Traffic Signals/Drainage	172,800.00	10/28/2020	172,800.00	10/27/21	2.0000%		3,446.40	10/27/21
Ord. 17-08 Acquire Leasehold Interest in CHPL	6,907,450.00	6/8/2017	1,381,490.00	05/26/22	0.5400%	238,188.00	1,947.90	10/27/21
Ord. 17-09 Public Safety Communications Project	127,500.00	10/30/2019	127,500.00	10/27/21	2.0000%		2,542.92	10/27/21
Ord. 17-09 Public Safety Communications Project	348,000.00	10/28/2020	348,000.00	10/27/21	2.0000%		6,940.67	10/27/21
Ord. 17-15 Equip/Various Imp's	295,000.00	10/30/2019	295,000.00	10/27/21	2.0000%		5,883.61	10/27/21
Ord. 17-15 Equip/Various Imp's	129,000.00	10/28/2020	129,000.00	10/27/21	2.0000%		2,572.83	10/27/21
PAGE TOTALS	12,875,887.00		7,323,749.00			238,188.00	120,462.96	

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding June 30, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2020		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - June 30, 2021	
	Funded	Unfunded					Funded	Unfunded
Ord. 10-08 Equip/Various Imp's	-	-		1.15	1.15			
Ord. 11-08 Equip/Vehicle Purchases, Various Imp's	78.55	-		13,597.62	13,597.62		78.55	
Ord. 11-09 Improvements, Sidewalks, Drainage	1,000.00	-					1,000.00	
Ord. 11-27 Equip/Vehicle Purchases, Various Imp's	-	-		3,465.98	3,465.98			
Ord. 12-26 Road and Sidewalk Imp's / Drainage	-	3,179.70			3,179.70			
Ord. 12-27 Equip/Vehicle Purchases, Various Imp's	-	1,238.21		172,684.92	169,990.92			3,932.21
Ord. 13-28 Sidewalk and Trail Project Improvements	-	-		9,189.12	9,189.12			
Ord. 13-29 Equip/Vehicle Purchases, Various Imp's	-	11,788.73		345,166.66	267,513.58			89,441.81
Ord. 14-17 Equip/Vehicle Purchases, Various Imp's	-	109,127.14		352,242.36	399,771.24			61,598.26
Ord. 14-18 Road and Sidewalk Improvements	-	-		133,308.99	133,308.99			
Ord. 15-18 Equip/Vehicle Purchases, Various Imp's	-	73,910.28		351,996.32	350,114.30			75,792.30
Ord. 15-19 Road and Sidewalk Improvements/Traffic Signals	-	307,956.79		448,074.45	446,591.82			309,439.42
Ord. 15-19 Two Synthetic Turf Multi-Use Recreational Fields	-				(10,000.00)		10,000.00	
Ord. 16-15 Equip/Various Imp's	-	68,786.40		743,772.33	748,183.09			64,375.64
Ord. 16-16 Road and Sidewalk Imp's / Traffic Signals / Drainage	-	189,921.41		325,987.94	325,987.94			189,921.41
Ord. 17-08 Acquire Leasehold Interest in CHPL	-	95.79						95.79
Ord. 17-09 Public Safety Communications Project	-	42,967.75		860,551.42	416,681.06	400,000.00		86,838.11
Page Total	1,078.55	808,972.20	-	3,760,039.26	3,277,576.51	400,000.00	11,078.55	881,434.95

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 - July 1, 2020		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - June 30, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,078.55	5,270,648.06	11,802,332.00	15,252,798.28	23,746,957.01	454,566.32	11,078.55	8,114,255.01
GRAND TOTALS	1,078.55	5,270,648.06	11,802,332.00	15,252,798.28	23,746,957.01	454,566.32	11,078.55	8,114,255.01

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 DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - July 1, 2020	XXXXXXXXXX	
Received from 2021 Budget Appropriation *	XXXXXXXXXX	
Received from 2021 Emergency Appropriation *	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - June 30, 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. 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
Township Equipment, IT Equipment, Park				
Improvements to Rec Sites & Bldgs	2,161,682.00	2,053,597.00	108,085.00	108,085.00
Road Improvement, Sidewalk Improvements				
Traffic Signal Upgrades & Storm Drainage				
Projects (1)	5,265,650.00	4,774,367.00	491,283.00	251,283.00
Improvements to Various Municipal Owned				
Buildings in the Township	4,375,000.00	4,156,250.00	218,750.00	218,750.00
(1) Includes NJDOT Grant Receivable of \$240,000.00				
Total	11,802,332.00	10,984,214.00	818,118.00	578,118.00

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 - July 1, 2020	xxxxxxxxxx	170,139.11
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - June 30, 2021	170,139.11	xxxxxxxxxx
	170,139.11	170,139.11

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 the Year 2021 was \$ 327,424,482.71
- 2. Amount of Item 1 Collected in 2021 (*) \$ 327,001,793.40
- 3. Seventy (70) percent of Item 1 \$ 229,197,137.90

(*) 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 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 --	\$ <u> </u>	=	\$ <u> </u>
--	---------	--------------------------------	---	--------------------------------
- 3. Cash Deficit 2021 \$
- 4. 4% of 2021 Tax Levy for all purposes:

	Levy --	\$ <u> </u>	=	\$ <u> </u>
--	---------	--------------------------------	---	--------------------------------

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes	\$	\$ <u> </u>	\$ <u> (0.00)</u>	\$ <u> (0.00)</u>
3. Amounts due Special Districts	\$	\$ <u> </u>	\$ <u> 5,324,475.84</u>	\$ <u> 5,324,475.84</u>
4. Amount due School Districts for School Tax	\$	\$ <u> </u>	\$ <u> -</u>	\$ <u> -</u>

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 2021, please observe instructions of Sheet 2.

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

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND
AS AT JUNE 30, 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	6,302,842.64	
Investments		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	2,066.01	
Liens Receivable	705.64	
Assessments Receivable	69,912.87	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		624,616.04
Encumbrances Payable		59,971.90
Accrued Interest on Bonds and Notes		187,539.31
Prepaid Sewer Rents		17,364.00
Subtotal - Cash Liabilities		889,491.25 "C"
Reserve for Consumer Accounts and Lien Receivable		72,684.52
Fund Balance		5,413,351.39
Total	6,375,527.16	6,375,527.16

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2020	RECEIPTS					Disbursements	Balance June 30, 2021
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2021

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	1,351,254.00	1,351,254.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	3,800,000.00	3,909,732.50	109,732.50
Miscellaneous	25,000.00	76,805.21	51,805.21
Sewer Connection Fees	50,000.00	418,779.38	368,779.38
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	5,226,254.00	5,756,571.09	530,317.09
Deficit (General Budget) **			-
	5,226,254.00	5,756,571.09	530,317.09

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		5,226,254.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		5,226,254.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		5,226,254.00
Deduct Expenditures:		
Paid or Charged	4,561,811.14	
Reserved	624,616.04	
Surplus (General Budget)**		
Total Expenditures		5,186,427.18
Unexpended Balance Canceled (See Footnote)		39,826.82

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	5,756,571.09	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	806,937.81	
Cancellation of Accounts Payable	13,348.88	
Total Revenue Realized		6,576,857.78
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	4,561,811.14	
Reserved	624,616.04	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	5,186,427.18	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		5,186,427.18
Excess		1,390,430.60
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	1,390,430.60	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	806,937.81	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None "'		
* Excess (Revenue Realized)		806,937.81

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

RESULTS OF 2021 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	530,317.09
Unexpended Balances of Appropriations	XXXXXXXXXX	39,826.82
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriations*	XXXXXXXXXX	806,937.81
Cancellation of Accounts Payable		13,348.88
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,390,430.60	XXXXXXXXXX
	1,390,430.60	1,390,430.60

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - July 1, 2020	XXXXXXXXXX	5,374,174.79
Excess in Results of 2021 Operations	XXXXXXXXXX	1,390,430.60
Amount Appropriated in the 2021 Budget - Cash	1,351,254.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - June 30, 2021	5,413,351.39	XXXXXXXXXX
	6,764,605.39	6,764,605.39

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

Cash		6,302,842.64
Investments		
Interfund Accounts Receivable		
Subtotal		6,302,842.64
Deduct Cash Liabilities Marked with "C" on Trial Balance		889,491.25
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		5,413,351.39
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		5,413,351.39

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	<u>2,617.39</u>
Increased by:			
Rents Levied		\$	<u>3,909,356.12</u>
Decreased by:			
Collections	\$	<u>3,909,732.50</u>	
Overpayments applied	\$	<u> </u>	
Transfer to Liens	\$	<u>175.00</u>	
Other	\$	<u> </u>	
		\$	<u>3,909,907.50</u>
Balance December 31, 2021		\$	<u><u>2,066.01</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2020		\$	<u>530.64</u>
Increased by:			
Transfers from Accounts Receivable	\$	<u>175.00</u>	
Penalties and Costs	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u>175.00</u>
Decreased by:			
Collections	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u>-</u>
Balance December 31, 2021		\$	<u><u>705.64</u></u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY FUND**

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

<u>Caused By</u>	Amount June 30, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at June 30, 2021
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ -	\$ -	\$ -	\$ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2022</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance June 30, 2020	REDUCED IN 2021		Balance June 30, 2021
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

Sheet 48a

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
SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - July 1, 2020	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - June 30, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding - July 1, 2020	XXXXXXXXXX	16,622,000.00	
Issued	XXXXXXXXXX		
Paid	1,500,000.00	XXXXXXXXXX	
Outstanding - June 30, 2021	15,122,000.00	XXXXXXXXXX	
	16,622,000.00	16,622,000.00	
2022 Bond Maturities - Capital Bonds			\$ 1,560,000.00
2022 Interest on Bonds		\$ 447,450.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	447,450.00	
Less: Interest Accrued to 06/30/2021 (Trial Balance)	\$	141,509.88	
Subtotal	\$	305,940.12	
Add: Interest to be Accrued as of 06/30/2022	\$	121,103.63	
Required Appropriation 2022			\$ 427,043.75

LIST OF BONDS ISSUED DURING 2021

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. Ord. 06-05 Various Sanitary Sewer Improvements	4,160.00	10/30/2019	4,160.00	10/27/2021	2.00%		82.97	10/27/2021
2. Ord. 07-01 Various Sanitary Sewer Improvements	19,594.00	10/30/2019	19,594.00	10/27/2021	2.00%		390.79	10/27/2021
3. Ord. 08-04 Various Sanitary Sewer Improvements	22,900.00	10/30/2019	22,900.00	10/27/2021	2.00%		456.73	10/27/2021
4. Ord. 09-08 Various Sanitary Sewer Imp/Equip	183,500.00	10/30/2019	183,500.00	10/27/2021	2.00%		3,659.81	10/27/2021
5. Ord. 10-07 Various Sanitary Sewer Imp/Equip	53,500.00	10/30/2019	53,500.00	10/27/2021	2.00%		1,067.03	10/27/2021
6. Ord. 11-07 Various Sanitary Sewer Improvements	155,500.00	10/30/2019	155,500.00	10/27/2021	2.00%		3,101.36	10/27/2021
7. Ord. 11-07 Various Sanitary Sewer Improvements	176,900.00	10/29/2020	176,900.00	10/27/2021	2.00%		3,528.17	10/27/2021
8. Ord. 11-29 Various Sanitary Sewer Improvements	589,000.00	10/30/2019	434,900.00	10/27/2021	2.00%		8,673.84	10/27/2021
9. Ord. 12-28 Various Sanitary Sewer Imp/Equip	360,500.00	10/30/2019	360,500.00	10/27/2021	2.00%		7,189.97	10/27/2021
TOTAL	1,565,554.00		1,411,454.00			-	28,150.67	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. Ord. 12-28 Various Sanitary Sewer Imp/Equip	27,500.00	10/28/2020	27,500.00	10/27/2021	2.00%		548.47	10/27/2021
2. Ord. 13-30 Various Sanitary Sewer Imp/Equip	1,010,000.00	10/30/2019	610,000.00	10/27/2021	2.00%		12,166.11	10/27/2021
3. Ord. 15-20 Misc Sanitary Sewer Improvements	209,500.00	10/30/2019	117,500.00	10/27/2021	2.00%		2,343.47	10/27/2021
4. Ord. 16-17 Misc Sanitary Sewer Improvements	188,000.00	10/30/2019	188,000.00	10/27/2021	2.00%		3,749.56	10/27/2021
5. Ord. 16-17 Misc Sanitary Sewer Improvements	465,000.00	10/28/2020	465,000.00	10/27/2021	2.00%		9,274.17	10/27/2021
6. Ord. 17-18 Misc Sanitary Sewer Improvements	196,600.00	10/30/2019	155,600.00	10/27/2021	2.00%		3,103.36	10/27/2021
7. Ord. 18-14 Misc Sanitary Sewer Improvements	27,700.00	10/28/2020	27,700.00	10/27/2021	2.00%		552.46	10/27/2021
8. Ord. 19-12 Misc Sanitary Sewer Improvements	379,000.00	10/28/2020	379,000.00	10/27/2021	2.00%		7,558.94	10/27/2021
9.								
TOTAL	4,068,854.00		3,381,754.00			-	67,447.20	

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2022 Interest on Notes	\$ 67,447.20
Less: Interest Accrued to 06/30/2021 (Trial Balance)	\$ 46,029.43
Subtotal	\$ 21,417.77
Add: Interest to be Accrued as of 06/30/2022	\$ 61,500.00
Required Appropriation - 2022	\$ 82,917.77

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2020		2021 Authorizations		Expended	Other	Balance - June 30, 2021	
	Funded	Unfunded					Funded	Unfunded
Ord. 07-01 Various Sanitary Sewer Improvements		-			238.75	238.75		
Ord. 08-04 Various Sanitary Sewer Improvements		-			41,730.27	41,730.27		
Ord. 09-08 Various Sanitary Sewer Imp/Equip		-			185,618.06	185,618.06		
Ord. 10-07 Various Sanitary Sewer Imp/Equip		10,845.20			44,213.34	44,213.34		10,845.20
Ord. 11-07 Various Sanitary Sewer Improvements		-			232,733.17	232,733.17		
Ord. 11-29 Various Sanitary Sewer Improvements		17,907.41			508,821.06	507,743.06		16,829.41
Ord. 12-28 Various Sanitary Sewer Imp/Equip		36,112.89			455,971.24	455,971.24		36,112.89
Ord. 13-30 Various Sanitary Sewer Imp/Equip		18,235.20			717,216.57	717,216.57		18,235.20
Ord. 15-20 Misc Sanitary Sewer Improvements		4,042.98			1,351,106.83	1,351,106.83		4,042.98
Ord. 16-17 Misc Sanitary Sewer Improvements		23,932.20			1,205,499.07	1,252,950.88		71,390.01
Ord. 17-18 Misc Sanitary Sewer Improvements		74,430.76			329,997.91	453,866.77		198,299.62
Ord. 18-14 Misc Sanitary Sewer Improvements		-			523,337.00	523,337.00		
Ord. 19-12 Misc Sanitary Sewer Improvements		-			1,050,938.75	1,050,938.75		
Ord. 20-06 Misc Sanitary Sewer Imp/Equip			1,000,000.00		1,000,000.00			
PAGE TOTALS	-	185,506.64	1,000,000.00	-	7,647,422.02	6,817,664.69	-	355,755.31

Sheet 52

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - July 1, 2020	XXXXXXXXXX	1,599.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - June 30, 2021	1,599.00	XXXXXXXXXX
	1,599.00	1,599.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - July 1, 2020	XXXXXXXXXX	
Received from 2021 Budget Appropriation *	XXXXXXXXXX	
Received from 2021 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - June 30, 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.

SEWER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2021 AND DOWN PAYMENTS (N.J.S. 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
Ord. 20-06 Misc Sanitary Sewer				
Imp/Equip	1,000,000.00	1,000,000.00		
	1,000,000.00	1,000,000.00	-	-

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2021

	Debit	Credit
Balance - July 1, 2020	XXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Miscellaneous		
Appropriated to Finance Improvement Authorization		XXXXXXXXXX
Appropriation to 2021 Budget Reserve		XXXXXXXXXX
Balance - June 30, 2021	-	XXXXXXXXXX
	-	-