

## General Instructions to Complete the Annual Financial Statement Workbook

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**  
Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate the municipality/county and dates throughout the workbook. Continue to complete
- f) each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines insert the email address of the applicable official.  
The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- h) xxxx\_afs\_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.  
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be
- k) adjusted: 6, 6b, 9a, 10, 11, 12, 17a, 20, 35, and 37. **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**  
Quick Guide:  
<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>



## Annual Financial Statement - Key In

### Municipal and County AFS Version 2021

**\*\*PLEASE NOTE:** Many of the features on this page rely on the use of macros. Because of the nature of this feature, it may cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple screens.

Required Information	Responses and Data
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Name and County of Municipality	Millville City, Cumberland County	*Counties will
Full Name of Municipality/County	CITY OF MILLVILLE	
County of Municipality / County	CUMBERLAND	
Name of Municipality / County	MILLVILLE	
Type	CITY	
Federal ID #	21-6000875	
Governing Body Type	COMMISSIONERS	

Address	12 South High Street PO Box 609 Millville, NJ 08332
Address	Millville, NJ 08332
Phone	856-825-7000 ext 7214
Fax	

		<b>Certificate #</b>
Chief Financial Officer	Marcella Shepard	N-0550
Registered Municipal Accountant	Michael D. Cesaro	
Year Ending	December 31, 2021	

DATES	Balance - January 1, 2021
	Balance - December 31, 2021
	Outstanding - January 1, 2021
	Outstanding - December 31, 2021
Year End	12/31/2021
Next Year End	12/31/2022

Budget Year	2022
AFS Year	2021
PY	2020

Population Last Census (2020)	27,491
Net Valuation Taxable 2021	1,449,695,822
Muni Code	0610

<b>SELECT FISCAL YEAR TYPE:</b>	<b>CALENDAR YEAR MUNICIPALITIES</b>
<b>Calendar</b>	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021
	COUNTIES - JANUARY 26, 2022
	MUNICIPALITIES - FEBRUARY 10, 2022
	AS AT DECEMBER 31, 2021
	Dec. 31, 2020
	Dec. 31, 2021
	Jan. 1, 2021
	YEAR - 2020
	YEAR - 2021

	<b>HOW MANY UTILITIES DOES THE ENTITY HAVE:</b>	2
--	---	---

	<b>UTILITY NAME(S)</b>
<b>UTILITY 1</b>	Water Utility
<b>UTILITY 2</b>	Sewer Utility
<b>UTILITY 3</b>	
<b>UTILITY 4</b>	
<b>UTILITY 5</b>	

**UTILITY 6**

**PAGE COUNT - SELECT STANDARD OR EXPANDED:**



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

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

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

Michael D. Cesaro  
(Registered Municipal Accountant)

Bowman & Company LLP  
(Firm Name)

601 White Horse Road  
(Address)

Voorhees, NJ 08043  
(Address)

856-435-6200  
(Phone Number)

856-821-6863  
(Fax Number)

Certified by me  
this 28th day February, 2022

**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.

<b>Municipality:</b>	CITY OF MILLVILLE
<b>Chief Financial Officer:</b>	Marcella D. Shepard
<b>Signature:</b>	Marcella.Shepard@millvillenj.gov
<b>Certificate #:</b>	N-0550
<b>Date:</b>	3/2/2022

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

<b>Municipality:</b>	CITY OF MILLVILLE
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

21-6000875

Fed I.D. #

CITY OF MILLVILLE

Municipality

CUMBERLAND

County

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

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>651,623.62</u>	\$ <u>512,596.88</u>	\$ <u>                    </u>

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

Single Audit

Program Specific Audit

Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Marcella.Shepard@millvillenj.gov  
Signature of Chief Financial Officer

3/2/2022  
Date



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

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

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

Title of Account	Debit	Credit
CASH	16,244,136.60	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	42,082.34	-
<b>Receivables with Full Reserves:</b>		
TAXES RECEIVABLE:		
PRIOR	21,024.35	
CURRENT	526,746.51	
SUBTOTAL	547,770.86	
TAX TITLE LIENS RECEIVABLE	264,161.03	
PROPERTY ACQUIRED FOR TAXES	4,658,730.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
PROTESTED CHECKS RECEIVABLE	1,875.00	
PROPERTY MAINTENANCE ASSESSMENTS RECEIVABLE	241,081.71	
DUE ANIMAL CONTROL FUND	20.36	
DUE TRUST OTHER FUND	1,048.96	
DUE WATER OPERATING FUND	342.73	
DUE SEWER OPERATING FUND	332.27	
DUE FROM BANK	2,314.17	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	22,003,896.03	-

(Do not crowd - add additional sheets)









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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	16,066.03	
DUE TO CURRENT		20.36
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		16,055.67
PROTESTED CHECKS	49.00	
DUE TO EMPLOYEE		39.00
<b>FUND TOTALS</b>	<b>16,115.03</b>	<b>16,115.03</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
INVESTMENTS	550,866.98	
RESERVE FOR LOSAP		550,866.98
<b>FUND TOTALS</b>	<b>550,866.98</b>	<b>550,866.98</b>

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
<b>CDBG TRUST FUND</b>		
CASH	326,855.76	
COMMUNITY DEVELOPEMNT BLOCK GRANTS RECEIVABLE	736,251.80	
HOME INVESTMENT PARTNERSHIP PROGRAM RECEIVABLE	449,272.45	
MORTGAGES RECEIVABLE - RESERVE FOR REHAB PROJ.	63,643.89	
MORTGAGES RECEIVABLE - RESERVE FOR U.D.A.G.	73,525.14	
OTHER RESERVES		1,649,549.04
<b>FUND TOTALS</b>	<b>1,649,549.04</b>	<b>1,649,549.04</b>
<b>ARTS AND CULTURAL TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>OTHER TRUST FUNDS</b>		
CASH	4,258,478.16	
DUE WATER UTILITY OPERATING FUND	1,095.64	
DUE FROM BANK	586.54	
MORTGAGE AND LOAN RECEIVABLE - UEZ ASSIST. PROG.	2,470,798.73	
<b>OTHER TRUST FUNDS PAGE TOTAL</b>	<b>6,730,959.07</b>	<b>-</b>

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	6,730,959.07	-
OTHER TRUST FUNDS (continued)		
DUE TO CURRENT FUND		1,048.96
DUE TO SEWER OPERATING FUND		2,209.54
MISCELLANEOUS TRUST RESERVES:		
OUTSIDE EMPLOYMENT FOR POLICE		23,127.70
PUBLIC DEFENDER		12,644.17
PLANNING BOARD ESCROWS		342,041.94
UNEMPLOYMENT COMPENSATION INSURANCE		98,477.42
LANDFILL CLOSURE		156,423.51
MUNICIAPAL ALLIANCE GRANT FUNDS		552.74
SELF-INSURANCE FUNDS		135,597.14
NEIGHBORHOOD PRESERVATION PROGRAM		315.00
STATE LAW ENFORCEMENT FUND		15,891.85
STORM RECOVERY		116,809.31
VANAMAN MEMORIAL PARK DONATIONS		6,052.00
MEMORIAL IN PATRIOT PARK DONATIONS		1,415.88
PARKING OFFENSES ADJUDICATION ACT		13,756.12
COAH FEES		210,455.68
MILLVILLE GARDEN RENT REVENUE		7,755.93
NEIGHBORHOOD OPPROTUNITY FUND		2,860.00
RECREATION DONATIONS		10,141.66
UNIFORM FIRE SAFETY ACT PENALTIES		17,520.36
EMPLOYEE ACCUMULATED ABSESNCES		1,241,049.17
RESERVE FOR SHELDON ESTATE BEQUEST		6,650.46
RESERVE FOR PAYROLL TAXES PAYABLE		335,374.77
RESERVE FOR TAX TITLE LIEN REDEMPTION		435,901.24
RESERVE FOR REVOLVING LOAN FUND - UEZ ASSIST PROG.		850,557.01
RESERVE FOR UEZ 1ST GENERATION PROJECT		215,530.78
RESERVE FOR MORT. RECEIVABLE - UEZ ASSIST PROG.		2,470,798.73
TOTALS	6,730,959.07	6,730,959.07

(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 Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

\*Show as red figure











**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Federal Grants:						-
American Recovery Plan			3,539,446.50	3,539,446.50		-
U.S. Department of Homeland Security						-
Passed thru N.J. Department of Law and Public Safety:						-
Distracted Driving Crackdown			8,670.00	9,000.00		330.00
Click it or Ticket	2,020.00		6,000.00	6,000.00		2,020.00
Drive Sober or Get Pulled Over	9,390.00		14,640.00	7,500.00		2,250.00
U.S. Department of Homeland Security						-
EMA Exercise Grant	7,000.00					7,000.00
U.S. Department of Justice						-
BJA Coronavirus Supplemental Funding	67,516.00					67,516.00
Justice Assistance Grant	19,778.20		38,367.67	33,161.00		14,571.53
Local Law Enforcement Grant	22,026.00		22,026.00			-
Bulletproof Vest Partnership	17,443.88		11,794.50		0.31	5,649.07
						-
						-
						-
						-
						-
<b>PAGE TOTALS</b>	<b>145,174.08</b>	<b>-</b>	<b>3,640,944.67</b>	<b>3,595,107.50</b>	<b>0.31</b>	<b>99,336.60</b>

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	145,174.08	-	3,640,944.67	3,595,107.50	0.31	99,336.60
State Grants:						-
N.J. Department of Transportation						-
Highway Planning and Construction:						-
Authority Act--Municipal Aid	60,440.43		-	-		60,440.43
Authority Act--Whitaker Ave. & Miller Ave.	25,000.00		-	-		25,000.00
Authority Act--South Fifth Street Road Improvement	42,500.00		-	-		42,500.00
Authority Act - 7th Street Road Reconstruction	9,842.07			-		9,842.07
Local Aid for Centers and State Plan Imp. Program	3,825.34					3,825.34
Local Aid Bikeway Program	8.25					8.25
Local Aid Centers of Place Program	50,574.02					50,574.02
Local Freight Impact Fund - Wade & Orange	450,000.00					450,000.00
FY18 - 6th Street Road Reconstruction	30,460.35		30,460.35			-
FY19 - Columbine Ave Improvements	269,264.00		119,687.10			149,576.90
FY20 - 5th St Rd Construction	415,540.00					415,540.00
FY21 - Columbia/Riverside/5th Street				525,497.00		525,497.00
Safe Streets to Transit Program	353,142.95					353,142.95
Bikeway Program Maurice River Phase V	499,129.67		48,549.84			450,579.83
						-
PAGE TOTALS	2,354,901.16	-	3,839,641.96	4,120,604.50	0.31	2,635,863.39

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	2,354,901.16	-	3,839,641.96	4,120,604.50	0.31	2,635,863.39
N.J. Department of Community Affairs						-
Hazardous Discharge Site Remediation	692,394.52					692,394.52
Neighborhood Preservation Program	24,594.93		137,094.93	125,000.00		12,500.00
NJ Historic Preservation	2,590.51					2,590.51
N.J. Department of Environmental Protection	-					-
Clean Communities	-		64,905.81	64,905.81		-
Recycling Tonnage Grant	-		75,878.34	75,878.34		-
N.J. Department of Law and Public Safety	-					-
Safe and Secure Communities Program	90,355.73		102,150.00	48,600.00		36,805.73
Body Armor Replacement Fund	-		5,656.15	5,656.15		-
N.J. Department of State	-					-
Municipal Alliance Program	30,299.93		8,784.92	14,305.00		35,820.01
New Jersey Urban Enterprise Zone COVID-19	25,000.00		24,965.00			35.00
						-
						-
						-
						-
						-
<b>TOTALS</b>	<b>3,220,136.78</b>	<b>-</b>	<b>4,259,077.11</b>	<b>4,454,949.80</b>	<b>0.31</b>	<b>3,416,009.16</b>

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
Federal Grants:							-
U.S. Department of Transportation							-
Passed thru N.J. Department of Law and Public Safety:							-
Click It or Ticket	2,020.00		6,000.00	8,020.00			-
Distracted Driving Crackdown Grant	-		9,000.00	9,000.00			-
Drive Sober or Get Pulled Over	5,070.00		7,500.00	12,570.00			-
Flammable Liquids Firefighter Training	236.36						236.36
U.S. Department of Homeland Security	-						-
Passed thru N.J. Department of Law and Public Safety:							-
Emergency Management Assistance Grant	5,000.00						5,000.00
Emergency Management Assistance Grant	10,000.00						10,000.00
2011 EMA Exercise Grant	69.88						69.88
2009 EMA Exercise Grant	3,395.74						3,395.74
U.S. Department of Justice	-						-
BJA Coronavirus Supplemental Funding	35,947.80		-	5,187.40			30,760.40
Bulletproof Vest Partnership Grant	4,749.49		-	4,749.19		0.30	0.00
Justice Assistance Grant	20,401.79		33,161.00	26,521.00	3,692.60		30,734.39
							-
							-
<b>PAGE TOTALS</b>	<b>86,891.06</b>	<b>-</b>	<b>55,661.00</b>	<b>66,047.59</b>	<b>3,692.60</b>	<b>0.30</b>	<b>80,196.77</b>

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	86,891.06	-	55,661.00	66,047.59	3,692.60	0.30	80,196.77
State Grants							-
Local Freight Impact Fund - Wade & Orange	450,000.00		-				450,000.00
N.J. Transportation Trust Fund:							-
FY 2014 Awards							-
3rd Street Improvements	14,723.11		-				14,723.11
FY 2015 Awards	-						-
3rd Street Improvements	14,287.03		-				14,287.03
FY 2018 Awards							-
6th Street Road Reconstruction	70,342.87		-				70,342.87
FY 2019 Awards							-
Columbine Ave Improvements	89,520.24		-	13,502.24			76,018.00
FY 2020 Awards							-
5th St Rd Construction	415,540.00		-	415,540.00			-
FY 2021 Awards							-
Columbia/Riverside/5th Street			525,497.00	177,948.50			347,548.50
Bikeway Program Maurice River Phase V	419,717.73			290,817.73			128,900.00
Highway Safety "Safe Corridors Program"	26,189.38		-				26,189.38
Safe Streets to Transit Program	354,762.95		-				354,762.95
PAGE TOTALS	1,941,974.37	-	581,158.00	963,856.06	3,692.60	0.30	1,562,968.61

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,941,974.37	-	581,158.00	963,856.06	3,692.60	0.30	1,562,968.61
2014 N.J. UEZ	50.00						50.00
Clean Communities Program	78,331.00		64,905.81	64,020.94			79,215.87
Recycling Tonnage Grant			75,878.34	70,591.61			5,286.73
Safe & Secure Communities	79,007.73		48,600.00	105,176.85			22,430.88
Body Armor Replacement Fund	12,064.12		5,656.15	12,064.12			5,656.15
Drunk Driving Enforcement	44,730.38		-	28,578.81			16,151.57
Neighborhood Preservation Program	19,594.93		125,000.00	67,094.93			77,500.00
Hazardous Discharge Site Remediation	1,861,610.49						1,861,610.49
Alcohol Education & Rehabilitation	2,431.92		-				2,431.92
N.J. Department of Commerce							-
New Jersey Urban Enterprise Zone COVID-19	25,000.00		-	24,965.00			35.00
N.J. Department of State:							-
Municipal Pub Access Plan and Coastal Hazards	9,947.50		-				9,947.50
Municipal Alliance Grant	20,783.99		17,881.25	18,057.41			20,607.83
							-
Other Grants							-
Sustainable Jersey Small Grant	209.94					0.01	209.93
Cumberland County Wastewater Grant	8,707.17						8,707.17
PAGE TOTALS	4,104,443.54	-	919,079.55	1,354,405.73	3,692.60	0.31	3,672,809.65

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	4,104,443.54	-	919,079.55	1,354,405.73	3,692.60	0.31	3,672,809.65
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	4,104,443.54	-	919,079.55	1,354,405.73	3,692.60	0.31	3,672,809.65

Sheet 11  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
						-
FEDERAL						-
American Recovery Plan					3,539,446.50	3,539,446.50
Distracted Driving Grant			9,000.00		9,000.00	-
Click it or Ticket			6,000.00		6,000.00	-
Drive Sober or Get Pulled Over			7,500.00		7,500.00	-
Justice Assistance Grant			33,161.00		33,161.00	-
STATE						-
FY21 - Columbia/Riverside/5th Street			525,497.00		525,497.00	-
Clean Communities Program			64,905.81		64,905.81	-
Recycling Tonnage Grant			75,878.34		75,878.34	-
Safe & Secure Communities			48,600.00		48,600.00	-
Body Armor Replacement Fund			5,656.15		5,656.15	-
Neighborhood Preservation Program			125,000.00		125,000.00	-
Municipal Alliance			14,305.00		14,305.00	-
						-
						-
						-
						-
TOTALS	-	-	915,503.30	-	4,454,949.80	3,539,446.50

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	3,581,451.14
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	1,791,000.00
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	13,694,492.00
Paid	13,479,596.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	3,796,347.14	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	1,791,000.00	XXXXXXXXXX
	19,066,943.14	19,066,943.14

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

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 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 - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 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 - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	30,831.13
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	18,253,121.77
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	949,213.64
County Open Space Preservation	XXXXXXXXXX	157,190.15
Due County for Added and Omitted Taxes	XXXXXXXXXX	92,567.71
Paid	19,390,356.69	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	92,567.71	XXXXXXXXXX
	19,482,924.40	19,482,924.40

## SPECIAL DISTRICT TAXES

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

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

## STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	4,758,400.00	4,758,400.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	8,949,833.00	9,458,555.45	508,722.45
Added by N.J.S.A. 40A:4-87 (List on 17a)	915,503.30	915,503.30	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>9,865,336.30</b>	<b>10,374,058.75</b>	<b>508,722.45</b>
Receipts from Delinquent Taxes	652,000.00	848,237.78	196,237.78
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	20,090,000.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	20,090,000.00	21,674,678.92	1,584,678.92
	<b>35,365,736.30</b>	<b>37,655,375.45</b>	<b>2,289,639.15</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	52,549,556.19
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	13,694,492.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	19,359,525.56	xxxxxxxxxx
Due County for Added and Omitted Taxes	92,567.71	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,271,708.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	21,674,678.92	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*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.	<b>54,821,264.19</b>	<b>54,821,264.19</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		34,450,233.00
2021 Budget - Added by N.J.S.A. 40A:4-87		915,503.30
Appropriated for 2021 (Budget Statement Item 9)		35,365,736.30
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		35,365,736.30
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		35,365,736.30
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	31,038,994.35	
Paid or Charged - Reserve for Uncollected Taxes	2,271,708.00	
Reserved	2,051,933.68	
Total Expenditures		35,362,636.03
Unexpended Balances Canceled (see footnote)		3,100.27

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2021 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	508,722.45
Delinquent Tax Collections	XXXXXXXXXX	196,237.78
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,584,678.92
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	3,100.27
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	482,411.73
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2020 Appropriation Reserves	XXXXXXXXXX	1,962,606.57
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	2,803.59
Cancellation of Accounts Payable		55,604.52
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	1,791,000.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	1,791,000.00
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	347.80	XXXXXXXXXX
Prior Year Senior Citizen and Veteran Deduction Disallowed	5,278.08	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	4,790,539.95	XXXXXXXXXX
	6,587,165.83	6,587,165.83



**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	6,129,712.45
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	4,790,539.95
4. Amount Appropriated in the 2021 Budget - Cash	4,758,400.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	6,161,852.40	xxxxxxxxxx
	10,920,252.40	10,920,252.40

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

Cash		16,244,136.60
Investments		
[REDACTED]		
Sub Total		16,244,136.60
Deduct Cash Liabilities Marked with "C" on Trial Balance		10,124,366.54
Cash Surplus		6,119,770.06
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	42,082.34	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		42,082.34
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		6,161,852.40

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2021 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #			\$ _____
or			
(Abstract of Ratables)			\$ <u>53,174,842.75</u>
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.			\$ <u>253,917.49</u>
5a. Subtotal 2021 Levy	\$	<u>53,428,760.24</u>	
5b. Reductions Due to Tax Appeals**	\$	_____	
5c. Total 2021 Tax Levy			\$ <u><u>53,428,760.24</u></u>
6. Transferred to Tax Title Liens			\$ <u>104,590.41</u>
7. Transferred to Foreclosed Property			\$ _____
8. Remitted, Abated or Canceled			\$ <u>247,867.13</u>
9. Discount Allowed			\$ _____
10. Collected in Cash: In 2020	\$	<u>453,435.97</u>	
In 2021*	\$	<u>51,262,537.27</u>	
Homestead Benefit Credit	\$	<u>632,465.14</u>	
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	<u>201,117.81</u>	
Total To Line 14	\$	<u><u>52,549,556.19</u></u>	
11. Total Credits			\$ <u><u>52,902,013.73</u></u>
12. Amount Outstanding December 31, 2021			\$ <u>526,746.51</u>
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u><b>98.35%</b></u>	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ <u>52,549,556.19</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ _____
To Current Taxes Realized in Cash (Sheet 17)			\$ <u>52,549,556.19</u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

# Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include  
Senior Citizens and Veterans Deductions.

\* Include overpayments applied as part of 2021 collections.

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



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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	41,164.53	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	56,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	146,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	4,750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	6,632.19
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	5,278.08
9. Received in Cash from State	XXXXXXXXXX	194,921.92
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	42,082.34
Due To State of New Jersey	-	XXXXXXXXXX
	248,914.53	248,914.53

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

Line 2	56,500.00
Line 3	146,500.00
Line 4	4,750.00
Sub - Total	207,750.00
Less: Line 7	6,632.19
To Item 10, Sheet 22	201,117.81

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

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	2,724,335.92
Taxes Pending Appeals	2,724,335.92	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 - December 31, 2021		2,724,335.92	XXXXXXXXXX
Taxes Pending Appeals*	2,724,335.92	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		2,724,335.92	2,724,335.92

Tracey.Gregoire@millvillenj.gov  
Signature of Tax Collector

1563  
License #

3/2/2022  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,030,597.68	XXXXXXXXXX
A. Taxes	679,045.55	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	351,552.13	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	15,308.35
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	1,999.05
4. Added Taxes		5,278.08	XXXXXXXXXX
5. Added Tax Title Liens		748.39	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 36,131.43
B. Tax Title Liens - Transfers from Taxes		(1) 36,131.43	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,019,316.75
8. Totals		1,072,755.58	1,072,755.58
9. Balance Brought Down		1,019,316.75	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	848,237.78
A. Taxes	611,859.50	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	236,378.28	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		9,516.00	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		104,590.41	XXXXXXXXXX
13. 2021 Taxes		526,746.51	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	811,931.89
A. Taxes	547,770.86	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	264,161.03	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,660,169.67	1,660,169.67

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 83.21%

17. Item No.14 multiplied by percentage shown above is 675,608.53 and represents the maximum amount that may be anticipated in 2022.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY**  
**(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

	Debit	Credit
1. Balance - January 1, 2021	4,732,230.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	1,999.05	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>		XXXXXXXXXX
5B. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	75,499.05
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	4,658,730.00
	4,734,229.05	4,734,229.05

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2021		XXXXXXXXXX
16. 2021 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
19. Balance - December 31, 2021	XXXXXXXXXX	-
	-	-

**MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2021		XXXXXXXXXX
21. 2021 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
24. Balance - December 31, 2021	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property:       \$       \_\_\_\_\_ -

\*Total Cash Collected in 2021       \_\_\_\_\_

Realized in 2021 Budget       \_\_\_\_\_

To Results of Operation (Sheet 19)       \_\_\_\_\_ -

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**  
(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,  
N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization - Municipal*	\$	\$	\$	\$ -
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
<b>TOTAL DEFERRED CHARGES</b>	\$ -	\$ -	\$ -	\$ -

\*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 2021</u>
1.				\$	
2.				\$	
3.				\$	
4.				\$	

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

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

Sheet 29

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

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

\_\_\_\_\_  
Chief Financial Officer

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

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

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

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.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	14,448,000.00	
Issued	xxxxxxxx		
Paid	2,480,000.00	xxxxxxxx	
Outstanding - December 31, 2021	11,968,000.00	xxxxxxxx	
	14,448,000.00	14,448,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,500,000.00
2022 Interest on Bonds*		\$ 375,665.00	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 375,665.00

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	307,067.70	
Issued	xxxxxxxx		
Paid	60,632.02	xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	246,435.68	xxxxxxxx	
	307,067.70	307,067.70	
2022 Loan Maturities			\$ 53,733.72
2022 Interest on Loans			\$ 4,621.00
Total 2022 Debt Service for Green Trust Loan			\$ 58,354.72
<b>LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF LOANS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

**LIST OF BONDS ISSUED DURING 2021**

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

**2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Improvements to Vacant Land and								
Environmental Remediation	1,350,000.00	5/7/2020	1,350,000.00	05/06/22	2.0000%		27,000.00	05/06/22
Various Capital Improvements and Acquisitions	420,000.00	5/7/2020	420,000.00	05/06/22	2.0000%		8,400.00	05/06/22
Various Capital Improvements and Acquisitions	1,510,000.00	5/7/2020	1,510,000.00	05/06/22	2.0000%		30,200.00	05/06/22
Various Purchases and Repairs of Ambulances and Recycling and Trash Containers	1,650,000.00	5/7/2020	1,650,000.00	05/06/22	2.0000%		33,000.00	05/06/22
Various Capital Improvements and Acquisitions	783,000.00	5/7/2021	783,000.00	05/06/22	2.0000%		15,660.00	05/06/22
Page Totals	5,713,000.00		5,713,000.00			-	114,260.00	

Sheet 33

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

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

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

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

**(Do not crowd - add additional sheets)**

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

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	5,713,000.00		5,713,000.00			-	114,260.00	
PAGE TOTALS	5,713,000.00		5,713,000.00			-	114,260.00	

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	5,713,000.00		5,713,000.00			-	114,260.00	
PAGE TOTALS	5,713,000.00		5,713,000.00			-	114,260.00	

Sheet 33  
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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 Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
41-2007 - Improvements to Vacant Land and Environmental Remediation		8,910.80		303,301.05	312,211.85			
10-2008 - Various Capital Improvements				140.80	140.80			
12-2009 - Various Capital Improvements and Acquisitions		38.09						38.09
04-2013 - Various Capital Expenditures for Public Purposes	243,078.45			1,639.00	27,100.00		217,617.45	
33-2014 - Various Capital Improvements	597.25			118.80	118.80		597.25	
16-2015 - Acquisition of Mechanical Broom Sweepers	20,004.48				9,969.35		10,035.13	
19-2015 - Various Capital Improvements				20,369.21	20,356.25		12.96	
<b>Page Total</b>	263,680.18	8,948.89	-	325,568.86	369,897.05	-	228,262.79	38.09

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	263,680.18	8,948.89	-	325,568.86	369,897.05	-	228,262.79	38.09
24-2016 - Municipal Buildings Repairs and Improvements	68,559.87			4,953.79	1,506.69		72,006.97	
29-2016 - Acquisition of Public Safety System	9,423.03						9,423.03	
45-2016 - Municipal Stormwater Drainage	83,031.47			11,900.00	6,900.00		88,031.47	
23-2017 - Various Capital Improvements	67,794.97			2,934.80	65.09		70,664.68	
25-2017 - Capital Improvements - Revenue Allocation District	39,515.62				9,972.52		29,543.10	
46-2018 - Various Capital Improvements and Acquisitions		51,976.09		1,090.30	7,090.30			45,976.09
37-2019 - Various Capital Improvements and Acquisitions		784,125.45		21,130.46	156,300.27			648,955.64
<b>PAGE TOTALS</b>	532,005.14	845,050.43	-	367,578.21	551,731.92	-	497,932.04	694,969.82

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	532,005.14	845,050.43	-	367,578.21	551,731.92	-	497,932.04	694,969.82
52-2019 - Various Purchases and Repairs of Ambulances and Recycling and Trash Containers		141,935.91		19,932.65	32,578.86			129,289.70
19-2020 - Various Capital Improvements and Acquisitions		318,908.55		238,222.15	381,304.00			175,826.70
2-2021 - Expansion and Imp. to Millville Public Library			771,250.00		771,250.00			
13-2021 - Environmental Remediation Work and Demolition of the Electroplating Building of the Former Airwork Facility Group Located at the Millville Municipal Airport			500,000.00		276,355.58			223,644.42
21-2021 - Purchases of a Fire Truck and Police Patrol Sport Utility Vehicles			1,720,000.00		1,563,664.47			156,335.53
<b>PAGE TOTALS</b>	532,005.14	1,305,894.89	2,991,250.00	625,733.01	3,576,884.83	-	497,932.04	1,380,066.17

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	532,005.14	1,305,894.89	2,991,250.00	625,733.01	3,576,884.83	-	497,932.04	1,380,066.17
<b>GRAND TOTALS</b>	532,005.14	1,305,894.89	2,991,250.00	625,733.01	3,576,884.83	-	497,932.04	1,380,066.17

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Expansion and Imp. to Public Library (State Grant per 40A:2-11c)	771,250.00	771,250.00		771,250.00
Environmental Rem. Work and Demo of Electroplating Building at Millville Municipal Airport	500,000.00	475,000.00	25,000.00	
Purch. of Fire Truck and Police SUV	1,720,000.00	1,634,000.00	86,000.00	
Total	2,991,250.00	2,880,250.00	111,000.00	771,250.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	540,217.44
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Notes		99,634.72
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	639,852.16	xxxxxxxxxx
	639,852.16	639,852.16



# **UTILITIES ONLY**

**Note:**

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

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

## POST CLOSING TRIAL BALANCE - WATER UTILITY UTILITY FUND

AS AT DECEMBER 31, 2021  
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	3,188,114.19	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	307,183.16	
Liens Receivable	6,871.92	
Fire Hydrant Rentals	202.75	
Other Accounts Receivable	6,006.63	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		579,793.14
Encumbrances Payable		178,638.00
Accrued Interest on Bonds and Notes		100,781.21
Due Current Fund		342.73
Due Trust Fund		1,095.64
Accounts Payable		1,836.61
Water Overpayments		6,792.52
Other Reserves		17,347.20
Subtotal - Cash Liabilities		886,627.05 "C"
Reserve for Consumer Accounts and Lien Receivable		320,264.46
Fund Balance		2,301,487.14
<b>Total</b>	<b>3,508,378.65</b>	<b>3,508,378.65</b>

(Do not crowd - add additional sheets)







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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	11,000.00							11,000.00
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	11,000.00	-	-	-	-	-	-	11,000.00

Sheet 43

\*Show as red figure

# SCHEDULE OF WATER UTILITY UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	745,700.00	745,700.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	3,134,700.00	3,353,994.74	219,294.74
Fire Hydrant	11,300.00	12,848.25	1,548.25
Miscellaneous	30,000.00	186,884.49	156,884.49
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	3,921,700.00	4,299,427.48	377,727.48
Deficit (General Budget) **			-
	3,921,700.00	4,299,427.48	377,727.48

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		3,921,700.00
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>3,921,700.00</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>3,921,700.00</b>
Deduct Expenditures:		
Paid or Charged	3,341,033.71	
Reserved	579,793.14	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>3,920,826.85</b>
Unexpended Balance Canceled (See Footnote)		873.15

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2021 OPERATION

## WATER UTILITY UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Water Utility 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)")	4,299,427.48	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021		
Total Revenue Realized		4,299,427.48
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	3,341,033.71	
Reserved	579,793.14	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,920,826.85	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,920,826.85
Excess		378,600.63
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	378,600.63	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	642,394.04	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		642,394.04

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

## RESULTS OF 2021 OPERATIONS - WATER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	377,727.48
Unexpended Balances of Appropriations	XXXXXXXXXX	873.15
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	642,394.04
Other Credits to Income		9,266.13
Deficit in Anticipated Revenues	-	XXXXXXXXXX
Other Debits to Income	1,817.25	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,028,443.55	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,030,260.80	1,030,260.80

## OPERATING SURPLUS - WATER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	2,220,329.59
Excess in Results of 2021 Operations	XXXXXXXXXX	1,028,443.55
Amount Appropriated in the 2021 Budget - Cash	745,700.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Utilized as Revenue in Current Fund	201,586.00	
Balance - December 31, 2021	2,301,487.14	XXXXXXXXXX
	3,248,773.14	3,248,773.14

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

Cash		3,188,114.19
Investments		
Interfund Accounts Receivable		
Subtotal		3,188,114.19
Deduct Cash Liabilities Marked with "C" on Trial Balance		886,627.05
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,301,487.14
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		2,301,487.14

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

## SCHEDULE OF WATER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	<u>272,749.57</u>
Increased by:			
Rents Levied		\$	<u>3,765,306.25</u>
Decreased by:			
Collections	\$	<u>3,341,815.10</u>	
Overpayments applied	\$	<u>8,011.21</u>	
Transfer to Liens	\$	<u>2,039.51</u>	
Other	\$	<u>379,006.84</u>	
		\$	<u>3,730,872.66</u>
Balance December 31, 2021		\$	<u><u>307,183.16</u></u>

## SCHEDULE OF WATER UTILITY UTILITY LIENS

Balance December 31, 2020		\$	<u>9,000.84</u>
Increased by:			
Transfers from Accounts Receivable	\$	<u>2,039.51</u>	
Penalties and Costs	\$	<u></u>	
Other	\$	<u></u>	
		\$	<u>2,039.51</u>
Decreased by:			
Collections	\$	<u>4,168.43</u>	
Other	\$	<u></u>	
		\$	<u>4,168.43</u>
Balance December 31, 2021		\$	<u><u>6,871.92</u></u>

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

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

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

\*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 2021</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**UTILITY SPECIAL EMERGENCY**

Sheet 48a

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

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

\_\_\_\_\_  
Chief Financial Officer

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>WATER UTILITY UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX	3,261,000.00	
Issued	XXXXXXXXXX		
Paid	260,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	3,001,000.00	XXXXXXXXXX	
	3,261,000.00	3,261,000.00	
2022 Bond Maturities - Capital Bonds			\$ 290,000.00
2022 Interest on Bonds		\$ 92,805.00	

**INTEREST ON BONDS - WATER UTILITY UTILITY BUDGET**

2022 Interest on Bonds (*Items)	\$	92,805.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	37,445.63	
Subtotal	\$	55,359.37	
Add: Interest to be Accrued as of 12/31/2022	\$	34,576.88	
Required Appropriation 2022			\$ 89,936.25

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	2,546,863.88	
Issued	XXXXXXXXXX		
Paid	279,252.19	XXXXXXXXXX	
Outstanding - December 31, 2021	2,267,611.69	XXXXXXXXXX	
	2,546,863.88	2,546,863.88	
2022 Loan Maturities			\$ 262,609.60
2022 Interest on Loans		\$ 25,212.50	
<b>WATER UTILITY UTILITY LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - WATER UTILITY UTILITY BUDGET**

2022 Interest on Loans (*Items)	\$	25,212.50	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	10,050.01	
Subtotal	\$	15,162.49	
Add: Interest to be Accrued as of 12/31/2022	\$	8,429.17	
Required Appropriation 2022			\$ 23,591.66

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**INTEREST ON LOANS - WATER UTILITY UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2021**

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

## DEBT SERVICE FOR WATER UTILITY UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
							For Principal	For Interest	
1.	Imp. to the Municipal Water Utility	2,000,000.00	5/7/2020	2,000,000.00	5/6/2022	2.00%		40,000.00	5/6/2022
2.									
3.	Imp. to the Municipal Water Utility	2,030,000.00	5/7/2021	2,030,000.00	5/6/2022	2.00%		40,600.00	5/6/2022
4.									
5.									
6.									
7.									
8.									
9.									
<b>TOTAL</b>		4,030,000.00		4,030,000.00			-	80,600.00	

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.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

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

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

(Do not crowd - add additional sheets)

## DEBT SERVICE FOR WATER UTILITY UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	4,030,000.00		4,030,000.00			-	80,600.00	

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.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

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

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

INTEREST ON NOTES - WATER UTILITY UTILITY BUDGET	
2022 Interest on Notes	\$ 80,600.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 53,285.57
Subtotal	\$ 27,314.43
Add: Interest to be Accrued as of 12/31/2022	\$ 79,928.34
Required Appropriation 2022	\$ 107,242.77

(Do not crowd - add additional sheets)



## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY UTILITY

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

Sheet 51a

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
6-2016 - Repairs of Water Meters	239,296.67	845.22					239,296.67	845.22
7-2016 - Cedarville Rd. Water Main Replacement	132,391.09						132,391.09	
24-2017 - Capital Improvements for Water Utility	280,542.28						280,542.28	
36-2019 - Improvements to the Municipal Water Utility		1,536,755.00			105,149.80	85,097.17		1,516,702.37
20-2020 - Painting and Maintenance of Water Storage Tank		2,030,000.00			421,000.00			1,609,000.00
<b>PAGE TOTALS</b>	652,230.04	3,567,600.22	-	-	526,149.80	85,097.17	652,230.04	3,126,547.59

Sheet 52

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	652,230.04	3,567,600.22	-	-	526,149.80	85,097.17	652,230.04	3,126,547.59
PAGE TOTALS	652,230.04	3,567,600.22	-	-	526,149.80	85,097.17	652,230.04	3,126,547.59

Sheet 52.1

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	652,230.04	3,567,600.22	-	-	526,149.80	85,097.17	652,230.04	3,126,547.59
PAGE TOTALS	652,230.04	3,567,600.22	-	-	526,149.80	85,097.17	652,230.04	3,126,547.59

Sheet 52.2

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	652,230.04	3,567,600.22	-	-	526,149.80	85,097.17	652,230.04	3,126,547.59
PAGE TOTALS	652,230.04	3,567,600.22	-	-	526,149.80	85,097.17	652,230.04	3,126,547.59

Sheet 52.3

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	652,230.04	3,567,600.22	-	-	526,149.80	85,097.17	652,230.04	3,126,547.59
TOTALS	652,230.04	3,567,600.22	-	-	526,149.80	85,097.17	652,230.04	3,126,547.59

Sheet 52.4

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

# WATER UTILITY UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	169,402.58
Received from 2021 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	169,402.58	XXXXXXXXXX
	169,402.58	169,402.58

# WATER UTILITY UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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



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 UTILITY FUND

AS AT DECEMBER 31, 2021  
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	6,288,958.13	
Investments		
Due from Trust Other Fund	2,209.54	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	596,428.59	
Liens Receivable	4,392.52	
Other Accounts Receivable - Protested Checks	155.84	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		663,795.90
Encumbrances Payable		299,541.85
Accrued Interest on Bonds and Notes		69,826.95
Due Current / Sewer Capital Fund		75,332.27
Reserve for Sale of Municipal Assets		4,641.10
Sewer Rental Overpayments		17,406.00
Accounts Payable		8,601.26
Reserve for Insurance Proceeds		706.86
Subtotal - Cash Liabilities		1,139,852.19 "C"
Reserve for Consumer Accounts and Lien Receivable		600,976.95
Fund Balance		5,151,315.48
<b>Total</b>	<b>6,892,144.62</b>	<b>6,892,144.62</b>

(Do not crowd - add additional sheets)







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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	62,488.35							62,488.35
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	62,488.35	-	-	-	-	-	-	62,488.35

Sheet 43

\*Show as red figure

# SCHEDULE OF SEWER UTILITY UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	297,050.00	297,050.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	5,846,000.00	5,991,286.22	145,286.22
Miscellaneous	86,800.00	244,107.70	157,307.70
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	6,229,850.00	6,532,443.92	302,593.92
Deficit (General Budget) **			-
	6,229,850.00	6,532,443.92	302,593.92

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		6,229,850.00
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>6,229,850.00</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>6,229,850.00</b>
Deduct Expenditures:		
Paid or Charged	5,549,065.14	
Reserved	663,795.90	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>6,212,861.04</b>
Unexpended Balance Canceled (See Footnote)		16,988.96

**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 UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Sewer Utility 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)")	6,532,443.92	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	704,965.44	
Total Revenue Realized		7,237,409.36
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	5,549,065.14	
Reserved	663,795.90	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	6,212,861.04	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,212,861.04
Excess		1,024,548.32
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	1,024,548.32	
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 Utility for 2020

2020 Appropriation Reserves Canceled in 2021	704,965.44	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		704,965.44

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

## RESULTS OF 2021 OPERATIONS - SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	302,593.92
Unexpended Balances of Appropriations	XXXXXXXXXX	16,988.96
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	704,965.44
Other Credits to Income		10,535.57
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,035,083.89	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,035,083.89	1,035,083.89

## OPERATING SURPLUS - SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	4,798,571.59
Excess in Results of 2021 Operations	XXXXXXXXXX	1,035,083.89
Amount Appropriated in the 2021 Budget - Cash	297,050.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Utilized as Revenue in Current Fund	385,290.00	
Balance - December 31, 2021	5,151,315.48	XXXXXXXXXX
	5,833,655.48	5,833,655.48

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

Cash		6,288,958.13
Investments		
Interfund Accounts Receivable		2,209.54
Subtotal		6,291,167.67
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,139,852.19
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		5,151,315.48
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		5,151,315.48

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

## SCHEDULE OF SEWER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	<u>574,775.15</u>
Increased by:			
Rents Levied		\$	<u>6,704,498.30</u>
Decreased by:			
Collections	\$	<u>5,974,607.40</u>	
Overpayments applied	\$	<u>3,917.44</u>	
Transfer to Liens	\$	<u>6,612.53</u>	
Other	\$	<u>697,707.49</u>	
		\$	<u>6,682,844.86</u>
Balance December 31, 2021		\$	<u><u>596,428.59</u></u>

## SCHEDULE OF SEWER UTILITY UTILITY LIENS

Balance December 31, 2020		\$	<u>10,541.37</u>
Increased by:			
Transfers from Accounts Receivable	\$	<u>6,612.53</u>	
Penalties and Costs	\$	<u></u>	
Other	\$	<u></u>	
		\$	<u>6,612.53</u>
Decreased by:			
Collections	\$	<u>12,761.38</u>	
Other	\$	<u></u>	
		\$	<u>12,761.38</u>
Balance December 31, 2021		\$	<u><u>4,392.52</u></u>

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

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

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

\*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 2021</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**UTILITY SPECIAL EMERGENCY**

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

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 UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>SEWER UTILITY UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX	2,195,000.00	
Issued	XXXXXXXXXX		
Paid	445,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	1,750,000.00	XXXXXXXXXX	
	2,195,000.00	2,195,000.00	
2022 Bond Maturities - Capital Bonds			\$ 450,000.00
2022 Interest on Bonds		\$ 53,375.00	

**INTEREST ON BONDS - SEWER UTILITY UTILITY BUDGET**

2022 Interest on Bonds (*Items)	\$ 53,375.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 16,588.54
Subtotal	\$ 36,786.46
Add: Interest to be Accrued as of 12/31/2022	\$ 13,401.04
Required Appropriation 2022	\$ 50,187.50

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	9,933,524.45	
Issued	XXXXXXXXXX		
Paid	737,833.41	XXXXXXXXXX	
Outstanding - December 31, 2021	9,195,691.04	XXXXXXXXXX	
	9,933,524.45	9,933,524.45	
2022 Loan Maturities			\$ 753,000.39
2022 Interest on Loans		\$ 109,725.00	
<b>SEWER UTILITY UTILITY LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - SEWER UTILITY UTILITY BUDGET**

2022 Interest on Loans (*Items)	\$	109,725.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	43,057.30	
Subtotal	\$	66,667.70	
Add: Interest to be Accrued as of 12/31/2022	\$	38,536.48	
Required Appropriation 2022			\$ 105,204.18

**LIST OF BONDS ISSUED DURING 2021**

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

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

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

**INTEREST ON LOANS - SEWER UTILITY UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
							For Principal	For Interest	
1.	Improvements to Sewer Utility	700,000.00	5/7/2020	700,000.00	5/6/2022	2.00%		14,000.00	5/6/2022
2.								-	
3.	Improvements to Sewer Utility	70,000.00	5/7/2021	70,000.00	5/6/2022	2.00%		1,400.00	5/6/2022
4.									
5.									
6.									
7.									
8.									
9.									
<b>TOTAL</b>		<b>770,000.00</b>		<b>770,000.00</b>			-	<b>15,400.00</b>	

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.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

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

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	770,000.00		770,000.00			-	15,400.00	

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.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

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

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

INTEREST ON NOTES - SEWER UTILITY UTILITY BUDGET	
2022 Interest on Notes	\$ 15,400.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 10,181.11
Subtotal	\$ 5,218.89
Add: Interest to be Accrued as of 12/31/2022	\$ 15,271.67
Required Appropriation 2022	\$ 20,490.56

(Do not crowd - add additional sheets)







**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	19,574.69	673,678.60	-	-	245,125.67	142,230.00	21,703.08	568,654.54
PAGE TOTALS	19,574.69	673,678.60	-	-	245,125.67	142,230.00	21,703.08	568,654.54

Sheet  
52.1

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	19,574.69	673,678.60	-	-	245,125.67	142,230.00	21,703.08	568,654.54
PAGE TOTALS	19,574.69	673,678.60	-	-	245,125.67	142,230.00	21,703.08	568,654.54

Sheet  
52.2

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	19,574.69	673,678.60	-	-	245,125.67	142,230.00	21,703.08	568,654.54
PAGE TOTALS	19,574.69	673,678.60	-	-	245,125.67	142,230.00	21,703.08	568,654.54

Sheet 52.3

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER UTILITY (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	19,574.69	673,678.60	-	-	245,125.67	142,230.00	21,703.08	568,654.54
<b>TOTALS</b>	19,574.69	673,678.60	-	-	245,125.67	142,230.00	21,703.08	568,654.54

Sheet 52  
Totals

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

# SEWER UTILITY UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	693,936.09
Received from 2022 Budget Appropriation	XXXXXXXXXX	75,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
Improvement to the Solid Dewatering Upgrade Project		XXXXXXXXXX
Encumbered	770.38	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	768,165.71	XXXXXXXXXX
	768,936.09	768,936.09

# SEWER UTILITY UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*The full amount of the 2022 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

