

## 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 Information		
Municipal and County AFS Version 2021		
<b>**PLEASE NOTE:</b> Many of the features on this page rely on the use of macros. Because of the nature of this functionality, it may occasionally 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	
Name and County of Municipality	West Amwell Township, Hunterdon County	*Counties will be added in the future.
Full Name of Municipality/County	TOWNSHIP OF WEST AMWELL	
County of Municipality / County	HUNTERDON	
Name of Municipality / County	WEST AMWELL	
Type	TOWNSHIP	
Federal ID #	22-6002389	
Governing Body Type	COMMITTEEPERSONS	
Address	150 Rocktown Lambertville Rd, Lambertville, NJ 08530	
Address		
Phone	609-397-2054	
Fax	609-397-8634	
		Certificate #
Chief Financial Officer	Joanna K. Mustafa	N-0782
Registered Municipal Accountant	jmooney@nisivoccia.com	
Year Ending	12/31/2021	
DATES	Balance - January 1, 2021	
	Balance - December 31, 2021	
	Outstanding - January 1, 2021	
	Outstanding - December 31, 2021	
Year End	12/31/2021	
Next Year End	12/31/2022	
Budget Year	2022	
AFS Year	2021	
PY	2020	
Population Last Census (2020)	3,005	
Net Valuation Taxable 2021	572,256,038	
Muni Code	1026	
SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES	
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021	
	COUNTIES - JANUARY 26, 2022	
	MUNICIPALITIES - FEBRUARY 10, 2022	
	AS AT DECEMBER 31, 2021	
	Dec. 31, 2020	
	Dec. 31, 2021	
	Jan. 1, 2021	
	YEAR - 2020	
	YEAR - 2021	
	HOW MANY UTILITIES DOES THE ENTITY HAVE:	0
	UTILITY NAME(S)	
UTILITY 1		
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		



ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021  
(UNAUDITED)

POPULATION LAST CENSUS 3,005  
NET VALUATION TAXABLE 2021 572,256,038  
MUNICODE 1026

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

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

TOWNSHIP of WEST AMWELL, County of HUNTERDON

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature jmooney@nisivoccia.com  
Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or  
(which I have not prepared) ~~eliminate one~~ and information required also included herein and that this Statement is an  
exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions  
are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein  
are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records  
kept and maintained in the Local Unit.

Further, I do hereby certify that I, Joanna K. Mustafa, am the Chief Financial  
Officer, License # N-0782, of the TOWNSHIP of  
WEST AMWELL, County of HUNTERDON and that the  
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at  
December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as  
to the veracity of required information included herein, needed prior to certification by the Director of Local Government  
Services, including the verification of cash balances as of December 31, 2021.

Signature cfo@westamwelltp.org  
Title Chief Financial Officer  
Address 150 Rocktown Lambertville Rd, Lambertville, NJ 08530  
Phone Number 609-397-2054  
Fax Number 609-397-8634

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **WEST AMWELL** as of as of December 31, 2021 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2021 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Certified by me

this 25th day February, 2022

John J. Mooney  
(Registered Municipal Accountant)

Nisivoccia LLP  
(Firm Name)

200 Valley Road, Suite 300  
(Address)

Mount Arlington, NJ 07856  
(Address)

973-298-8500  
(Phone Number)

973-298-8501  
(Fax Number)

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

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

## CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:

TOWNSHIP OF WEST AMWELL

**Chief Financial Officer:**

Joanna K. Mustafa

**Signature:**

cfo@westamwelltp.org

**Certificate #:**

N-0782

**Date:**

2/28/2022

### CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:

TOWNSHIP OF WEST AMWELL

**Chief Financial Officer:**

**Signature:**

**Certificate #:**

Date:

22-6002389

Fed I.D. #

TOWNSHIP OF WEST AMWELL

Municipality

HUNTERDON

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>                    </u>	\$ <u>38,103.96</u>	\$ <u>                    </u>

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

<input type="checkbox"/>	Single Audit
<input type="checkbox"/>	Program Specific Audit
<input checked="" type="checkbox"/>	Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2)

Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3)

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

cfo@westamwelltp.org

Signature of Chief Financial Officer

2/28/2022

Date



**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of WEST AMWELL, County of HUNTERDON during the year 2021 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name	John J. Mooney
Title	Registered Municipal Accountant

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 616,968,729.00

<u>cta@municipalassessor.com</u>
SIGNATURE OF TAX ASSESSOR
<u>TOWNSHIP OF WEST AMWELL</u>
MUNICIPALITY
<u>HUNTERDON</u>
COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		788,341.41	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	590.00
<b>Receivables with Full Reserves:</b>			
TAXES RECEIVABLE:			
PRIOR	94.30		
CURRENT	198,069.19		
SUBTOTAL		198,163.49	
TAX TITLE LIENS RECEIVABLE		37,835.82	
PROPERTY ACQUIRED FOR TAXES		67,495.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
DUE FROM ANIMAL CONTROL FUND		4.38	
DUE FROM GENERAL CAPITAL FUND		112,772.67	
DUE FROM MUNICIPAL OPEN SPACE		99,561.55	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		1,304,174.32	590.00

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	1,304,174.32	590.00
APPROPRIATION RESERVES		111,560.02
ENCUMBRANCES PAYABLE		21,540.83
ACCOUNTS PAYABLE		6,000.00
PREPAID TAXES		111,509.58
DUE TO FEDERAL AND STATE GRANT FUND		275,041.71
DUE TO OTHER TRUST FUND		129.98
RESERVE FOR WATERSHED MORATORIUM		21,620.00
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		2,652.99
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
PAGE TOTAL	1,304,174.32	550,645.11

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	1,304,174.32	550,645.11
SUBTOTAL	1,304,174.32	550,645.11 "C"
RESERVE FOR RECEIVABLES		515,832.91
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		237,696.30
TOTALS	1,304,174.32	1,304,174.32

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

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

Title of Account	Debit	Credit
TOTALS	-	-

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

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

POST CLOSING TRIAL BALANCE  
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	32,106.73	
GRANTS RECEIVABLE	304,544.10	
DUE FROM/TO CURRENT FUND	275,041.71	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		582,274.30
UNAPPROPRIATED RESERVES		29,418.24
TOTALS	611,692.54	611,692.54

(Do not crowd - add additional sheets)

# POST CLOSING

## TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	1,077.89	
DUE TO - CURRENT FUND		4.38
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		1,073.51
FUND TOTALS	1,077.89	1,077.89
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	186,916.99	
DUE TO CURRENT FUND		99,561.55
RESERVE FOR OPEN SPACE		87,355.44
FUND TOTALS	186,916.99	186,916.99
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR CDBG		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	245,875.30	
DUE FROM CURRENT	129.98	
DEFERRED CHARGE		
OTHER TRUST FUNDS PAGE TOTAL	246,005.28	-

(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	246,005.28	-
OTHER TRUST FUNDS (continued)		
RESERVE FOR:		
Developer's Escrow		53,857.97
Parking Offenses Adjudication Act		92.00
Historical Preservation		3,192.47
Housing Trust		
Council on Affordable Housing Trust (COAH)		96,773.70
CDBG Rehabilitation		44,604.21
Off Duty Police		11,240.75
Celebration of Public Events		4,165.00
Fire Penalties		2,000.00
Public Defender		1,795.00
Tax Sale Premiums		500.00
Unemployment Compensation Fund		20,528.38
DARE Contributions		6,165.00
Local Assistance		1,090.80
TOTALS	246,005.28	246,005.28

**(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	246,005.28	246,005.28
OTHER TRUST FUNDS (continued)		
TOTALS	246,005.28	246,005.28

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

## SCHEDULE OF TRUST FUND RESERVES

[illegible]



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

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

\*Show as red figure

**POST CLOSING  
TRIAL BALANCE -- GENERAL CAPITAL FUND**

**AS AT DECEMBER 31, 2021**

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	396,516.11	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	396,516.11
CASH	273,913.56	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	2,710,000.00	
UNFUNDED	396,516.11	
DUE TO -		
CURRENT FUND		112,772.67
PAGE TOTALS	3,776,945.78	509,288.78

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE -- GENERAL CAPITAL FUND**

**AS AT DECEMBER 31, 2021**

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	3,776,945.78	509,288.78
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		2,710,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR PAYMENT OF DEBT SERVICE		
RESERVE FOR PREMILINARY EXPENSES - OPEN SPACE		7,352.17
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		351,043.15
UNFUNDED		63,634.82
ENCUMBRANCES PAYABLE		39,559.39
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		42,062.24
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		54,005.23
	3,776,945.78	3,776,945.78

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	40,533.35	844,440.79	96,632.73	788,341.41
Grant Fund	13,419.90	18,686.83		32,106.73
Trust - Animal Control		5,481.87	4,403.98	1,077.89
Trust - Assessment				-
Trust - Municipal Open Space		186,916.99		186,916.99
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	5,582.00	245,169.30	4,876.00	245,875.30
Trust - Arts and Culture				-
General Capital		274,138.56	225.00	273,913.56
				-
UTILITIES:				
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	59,535.25	1,574,834.34	106,137.71	1,528,231.88

\* Include Deposits In Transit

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

### **REQUIRED CERTIFICATION**

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

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

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

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

Signature: jmooney@nisivoccia.com

Title: Registered Municipal Accountant



CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:	
Northfield Bank #9337	701,067.37
Northfield Bank #0569 - ARP FUNDS	143,373.42
ANIMAL CONTROL	
Northfield Bank #9311	5,481.87
OTHER TRUST	
Northfield Bank #0882	15,858.78
Northfield Bank #0635	10,000.75
Northfield Bank #0957	1,795.54
Northfield Bank #9287 - LOCAL ASSISTANCE FUND	1,091.59
Northfield Bank #9352 - UNEMPLOYMENT FUND	20,543.57
Northfield Bank #9352 - COAH	96,842.91
Northfield Bank #9360 - CDBG	44,636.40
Master Account #1000039386 - ESCROW	54,399.76
GENERAL CAPITAL	
Northfield Bank #9303	274,138.56
STATE AND FEDERAL GRANTS	
Northfield Bank #9378	18,686.83
OPEN SPACE TRUST	
Northfield Bank #9261	186,916.99
PAGE TOTAL	1,574,834.34

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

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

**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

[illegible]

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
New Jersey Department of Environmental Protection:						-
Alexauken Creek Watershed Plan Grant	234,500.00					234,500.00
Alexauken Creek Plan I Grant	4,011.90					4,011.90
New Jersey Department of Transportation:						-
Rocktown / Lambville Road IV Grant		150,000.00	112,500.00			37,500.00
Clean Communities Grant		12,530.20	12,530.00			0.20
Body Worn Cameras Grant		28,532.00				28,532.00
American Recovery Plan Grant		143,343.58	143,343.58			-
City of Somerset - Cell Phone Grant		3,600.00	3,600.00			-
						-
						-
						-
						-
						-
						-
						-
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						-
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						-
						-
						-
PAGE TOTALS	238,511.90	338,005.78	271,973.58	-	-	304,544.10

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	238,511.90	338,005.78	271,973.58	-	-	304,544.10
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						-
						-
						-
PAGE TOTALS	238,511.90	338,005.78	271,973.58	-	-	304,544.10

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

Sheet 10  
Totals

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	238,511.90	338,005.78	271,973.58	-	-	304,544.10
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						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	238,511.90	338,005.78	271,973.58	-	-	304,544.10

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				
New Jersey Department of Environmental Protection:							-
Alexauken Creek Watershed Plan Grant	256,840.00						256,840.00
Alexauken Creek Plan I Grant	8,522.48						8,522.48
New Jersey Department of Transportation:							-
Rocktown / Lambville Road IV Grant			150,000.00				150,000.00
Hazards Emergency Program Grant	1,667.00						1,667.00
Body Armor Grant	2,301.00						2,301.00
Alcohol Rehabilitation Grant	668.00						668.00
Drunk Driving Enforcement Fund Grant	12,374.00			4,394.00			7,980.00
Clean Communities Grant			12,530.20	5,177.96			7,352.24
Body Worn Cameras Grant			28,532.00	28,532.00			-
American Recovery Plan Grant			143,343.58				143,343.58
City of Somerset - Cell Phone Grant			3,600.00				3,600.00
							-
							-
							-
							-
							-
							-
PAGE TOTALS	282,372.48	-	338,005.78	38,103.96	-	-	582,274.30

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	282,372.48	-	338,005.78	38,103.96	-	-	582,274.30
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PAGE TOTALS	282,372.48	-	338,005.78	38,103.96	-	-	582,274.30

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	282,372.48	-	338,005.78	38,103.96	-	-	582,274.30
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PAGE TOTALS	282,372.48	-	338,005.78	38,103.96	-	-	582,274.30



## 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	282,372.48	-	338,005.78	38,103.96	-	-	582,274.30
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							-
							-
							-
							-
TOTALS	282,372.48	-	338,005.78	38,103.96	-	-	582,274.30

## 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	-	-	-	-	-	-
City of Somerset - Cell Phone Grant				11,990.00		11,990.00
Body Armor Grant				1,052.44		1,052.44
Click it or Ticket Grant				880.00		880.00
Drunk Driving Enforcement Fund Grant				6,195.00		6,195.00
Recycling Tonnage Grant				9,300.80		9,300.80
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	-	-	-	29,418.24	-	29,418.24

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	
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
* 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	8,493,006.00
Paid	8,493,006.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
# Must include unpaid requisitions.	8,493,006.00	8,493,006.00

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	1,221.27
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	1,717,177.61
County Library	XXXXXXXXXX	168,621.40
County Health	XXXXXXXXXX	163,998.28
County Open Space Preservation	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	2,652.99
Paid	2,051,018.56	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	2,652.99	XXXXXXXXXX
	2,053,671.55	2,053,671.55

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	175,000.00	175,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	1,899,505.22	2,107,983.37	208,478.15
Added by N.J.S.A. 40A:4-87 (List on 17a)	338,005.78	338,005.78	-
			-
			-
Total Miscellaneous Revenue Anticipated	2,237,511.00	2,445,989.15	208,478.15
Receipts from Delinquent Taxes	205,000.00	222,948.15	17,948.15
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	1,845,043.78	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	1,845,043.78	1,739,862.25	(105,181.53)
	4,462,554.78	4,583,799.55	121,244.77

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	12,379,110.98
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	-	xxxxxxxxxx
Regional School Tax	8,493,006.00	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	2,049,797.29	xxxxxxxxxx
Due County for Added and Omitted Taxes	2,652.99	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	343,792.45	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	250,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	1,739,862.25	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.	12,629,110.98	12,629,110.98

**STATEMENT OF GENERAL BUDGET REVENUES 2021**  
**(Continued)**

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

Source	Budget	Realized	Excess or Deficit
Clean Communities Grant	12,530.20	12,530.20	-
City of Somerset - Cellphone Grant	3,600.00	3,600.00	-
Body Worn Cameras Grant	28,532.00	28,532.00	-
New Jersey Department of Transportation Grant	150,000.00	150,000.00	-
American Recovery Plan Grant	143,343.58	143,343.58	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
PAGE TOTALS	338,005.78	338,005.78	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:

cfo@westamwelltp.org

**STATEMENT OF GENERAL BUDGET REVENUES 2021**  
**(Continued)**

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

[illegible]

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:

cfo@westamwelltp.org

**Sheet 17a Totals**



STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		4,124,549.00
2021 Budget - Added by N.J.S.A. 40A:4-87		338,005.78
Appropriated for 2021 (Budget Statement Item 9)		4,462,554.78
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		4,462,554.78
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		4,462,554.78
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	4,100,916.56	
Paid or Charged - Reserve for Uncollected Taxes	250,000.00	
Reserved	111,560.02	
Total Expenditures		4,462,476.58
Unexpended Balances Canceled (see footnote)		78.20

**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	208,478.15
Delinquent Tax Collections	xxxxxxxxxx	17,948.15
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	-
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	78.20
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	75,330.02
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	58,579.37
Prior Years Interfunds Returned in 2021	xxxxxxxxxx	1,790.70
Miscellaneous Credits to Income		481.21
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2021	-	xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	105,181.53	xxxxxxxxxx
Interfund Advances Originating in 2021	212,338.60	xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	45,165.67	xxxxxxxxxx
	362,685.80	362,685.80

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Cable TV Franchise Fee	8,920.12
Senior Citizens and Veterans Deductions Administration Fee	441.66
Refunds	24,393.47
Reimbursements	25,467.36
Other Miscellaneous Revenues	9,817.08
Tax Collector Miscellaneous Revenue	6,290.33
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	75,330.02

SURPLUS - CURRENT FUND  
YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxx	367,530.63
2.	xxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxx	45,165.67
4. Amount Appropriated in the 2021 Budget - Cash	175,000.00	xxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2021	237,696.30	xxxxxxxx
	412,696.30	412,696.30

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

Cash		788,341.41
Investments		
Sub Total		788,341.41
Deduct Cash Liabilities Marked with "C" on Trial Balance		550,645.11
Cash Surplus		237,696.30
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		237,696.30

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

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

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

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$	12,732,696.85
	\$	
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.	\$	16,394.07
5a. Subtotal 2021 Levy	\$	12,749,090.92
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2021 Tax Levy	\$	12,749,090.92
6. Transferred to Tax Title Liens	\$	14,515.42
7. Transferred to Foreclosed Property	\$	
8. Remitted, Abated or Canceled	\$	157,395.33
9. Discount Allowed	\$	
10. Collected in Cash: In 2020	\$	128,809.57
In 2021*	\$	12,110,673.66
Homestead Benefit Credit	\$	116,294.75
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	23,333.00
Total To Line 14	\$	12,379,110.98
11. Total Credits	\$	12,551,021.73
12. Amount Outstanding December 31, 2021	\$	198,069.19
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u>97.09%</u>

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

14. <u>Calculation of Current Taxes Realized in Cash:</u>	
Total of Line 10	\$ 12,379,110.98
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 12,379,110.98

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

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

\* Include overpayments applied as part of 2021 collections.  
\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing  
body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2021

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 12,379,110.98
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 12,379,110.98
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 12,749,090.92
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.10%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 12,379,110.98
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 12,379,110.98
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 12,749,090.92
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.10%

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	1,840.00
2. Senior Citizens Deductions Per Tax Billings	1,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	20,833.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	22,083.00
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	590.00	XXXXXXXXXX
	23,923.00	23,923.00

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

Line 2	1,250.00
Line 3	20,833.00
Line 4	1,250.00
Sub - Total	23,333.00
Less: Line 7	-
To Item 10, Sheet 22	23,333.00

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

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

Signature of Tax Collector

License #

Date



SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		312,527.66	XXXXXXXXXX
A. Taxes	208,782.06	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	103,745.60	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	1,818.90
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	64,345.91
4. Added Taxes			XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	246,362.85
8. Totals		312,527.66	312,527.66
9. Balance Brought Down		246,362.85	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	222,948.15
A. Taxes	206,868.86	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	16,079.29	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		14,515.42	XXXXXXXXXX
13. 2021 Taxes		198,069.19	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	235,999.31
A. Taxes	198,163.49	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	37,835.82	XXXXXXXXXX	XXXXXXXXXX
15. Totals		458,947.46	458,947.46

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 90.49%
17. Item No.14 multiplied by percentage shown above is 213,555.78 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	3,150.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	64,345.91	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	0.91
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	67,495.00
	67,495.91	67,495.91

CONTRACT SALES

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

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2021		XXXXXXXXXX
21. 2021 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23.	XXXXXXXXXX	
24. Balance - December 31, 2021	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property: \$ -  
\*Total Cash Collected in 2021  
  
Realized in 2021 Budget  
  
To Results of Operation (Sheet 19) -

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2021</u>
1.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>
2.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>
3.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>
4.	<div></div>	<div></div>	<div></div>	\$ <div></div>	<div></div>

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

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

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

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

Chief Financial Officer

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

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

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

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

Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2021' must be entered here and then raised in the 2022 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
GENERAL CAPITAL BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	3,105,000.00	
Issued	xxxxxxxxxx		
Paid	395,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	2,710,000.00	xxxxxxxxxx	
	3,105,000.00	3,105,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 390,000.00
2022 Interest on Bonds*		\$ 90,020.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	\$ 90,020.00
Total "Interest on Bonds - Debt Service" (*Items)			

**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	15,391.88	
Issued	xxxxxxxx		
Paid	15,391.88	xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	15,391.88	15,391.88	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for GREEN TRUST Loan			\$ -
<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	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2021

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



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

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

LIST OF LOANS ISSUED DURING 2021

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

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

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

## **LIST OF BONDS ISSUED DURING 2021**

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

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

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5.	\$	\$
6.	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

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

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet  
33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33  
Totals

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

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Sheet 34

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

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

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

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

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1.			
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)

Sheet 35

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
96-12 Funding Accessory Loan Program-								
Rehabilitate Existing Rental Dwellings	20,000.00						20,000.00	
20-09 Acquisition of Real Property to Meet the								
Township's COAH Obligation	313,924.66						313,924.66	
10-11 Various Capital Improvements	3,857.08				937.50		2,919.58	
05-18 Improvements to Police Facility, DPW Dump								
Truck, Police SUV, Municipal Building Elevator	64,477.21				51,120.22		13,356.99	
04-19 Acquisition of Equipment	841.92						841.92	
10-19 Improvements to Mill Road	98,056.50	77,500.00			155,432.13			20,124.37
05-20 Mason Dump Truck, Fire and Court Equipment		19,288.52		11,006.54	11,006.54			19,288.52
04-21 Improvements to Rocktown Lambertville								
Road (Phase IV)			225,000.00		200,778.07			24,221.93
Page Total	501,157.37	96,788.52	225,000.00	11,006.54	419,274.46	-	351,043.15	63,634.82

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>	501,157.37	96,788.52	225,000.00	11,006.54	419,274.46	-	351,043.15	63,634.82
PAGE TOTALS	501,157.37	96,788.52	225,000.00	11,006.54	419,274.46	-	351,043.15	63,634.82

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>	501,157.37	96,788.52	225,000.00	11,006.54	419,274.46	-	351,043.15	63,634.82
PAGE TOTALS	501,157.37	96,788.52	225,000.00	11,006.54	419,274.46	-	351,043.15	63,634.82

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
PREVIOUS PAGE TOTALS	501,157.37	96,788.52	225,000.00	11,006.54	419,274.46	-	351,043.15	63,634.82
GRAND TOTALS	501,157.37	96,788.52	225,000.00	11,006.54	419,274.46	-	351,043.15	63,634.82

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	38,312.24
Received from 2021 Budget Appropriation*	xxxxxxxxx	15,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	11,250.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	42,062.24	xxxxxxxxx
	53,312.24	53,312.24

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
04-21 Improvements to Rocktown				
Lambertville Road (Phase IV)	225,000.00	213,750.00	11,250.00	
Total	225,000.00	213,750.00	11,250.00	-

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	104,005.23
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue	50,000.00	xxxxxxxxxx
Balance - December 31, 2021	54,005.23	xxxxxxxxxx
	104,005.23	104,005.23

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

1. Total Tax Levy for Year 2021 was

\$ 12,749,090.92
2. Amount of Item 1 Collected in 2021 (\*)

\$ 12,379,110.98
3. Seventy (70) percent of Item 1

\$ 8,924,363.64

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2021?

Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2021?

Answer YES or NO YES If answer is "NO" give details

**NOTE: If answer to Item B1 is YES, then Item B2 must be answered**

C.

Does the appropriation required to be included in the Calendar Year 2022 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

1. Cash Deficit 2020

\$
2. 4% of 2020 Tax Levy for all purposes:

Levy -- \$ = \$
3. Cash Deficit 2021

\$
4. 4% of 2021 Tax Levy for all purposes:

Levy -- \$ = \$

E.

	Unpaid	2020	2021	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$		\$ 2,652.99	\$ 2,652.99
3. Amounts due Special Districts	\$		\$ -	\$ -
4. Amount due School Districts for School Tax	\$		\$ -	\$ -

# **UTILITIES ONLY**

**Note:**

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