

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 18,392
NET VALUATION TAXABLE 2021 3,318,550,900
MUNICODE 1524

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.

 BOROUGH of POINT PLEASANT , County of OCEAN

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 Hshah@ptboro.com
Title CFO

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Himanshu Shah , am the Chief Financial Officer, License # O-0562 , of the BOROUGH of POINT PLEASANT , County of OCEAN 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 Hshah@ptboro.com
Title CFO
Address 2233 Bridge Avenue
Phone Number (732) 892-3434
Fax Number (732) 899-2655

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 **BOROUGH** of **POINT PLEASANT** 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:

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day _____, 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.

Municipality:	BOROUGH OF POINT PLEASANT
Chief Financial Officer:	Himanshu Shah
Signature:	Hshah@ptboro.com
Certificate #:	O-0562
Date:	1/26/2022

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:	BOROUGH OF POINT PLEASANT
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

21-6001021

Fed I.D. #

BOROUGH OF POINT PLEASANT

Municipality

OCEAN

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>1,039,448.00</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.

Hshah@ptboro.com
Signature of Chief Financial Officer

1/13/2022
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 BOROUGH of POINT PLEASANT, County of OCEAN during the year 2021 and that sheets 40 to 68 are unnecessary.

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

Name

Title

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 3,318,550,900.00

taxassessor@ptboro.com

SIGNATURE OF TAX ASSESSOR

BOROUGH OF POINT PLEASANT
MUNICIPALITY

OCEAN
COUNTY

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	22,856,188.83	-
APPROPRIATION RESERVES		552,676.91
ENCUMBRANCES PAYABLE		795,362.48
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		66,291.94
PREPAID TAXES		680,053.12
ACCOUNTS PAYABLE		20,886.85
DUE TO STATE:		
MARRIAGE LICENCE		589.14
DCA TRAINING FEES		20,199.00
LOCAL SCHOOL TAX PAYABLE		12,785,422.96
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		87,661.63
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		350,000.00
RESERVE FOR SALE OF MUNICIPAL ASSETS		1,283,082.77
RESERVE FOR COVID-19		168,936.50
PAGE TOTAL	22,856,188.83	16,811,163.30

(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	64,451.32	
DUE TO -		
DUE TO STATE OF NJ	0.20	
RESERVE FOR ANIMAL CONTROL TRUST FUND		64,451.52
FUND TOTALS	64,451.52	64,451.52
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	334,972.00	
RESERVE FOR OPEN SPACE		334,972.00
FUND TOTALS	334,972.00	334,972.00
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	2,412,129.57	
RESERVE FOR PLANNING ESCROW		42,770.53
RESERVE FOR ENGINEERING ESCROW		27,753.63
RESERVE FOR PERFORMANCE BOND ESCROW		178,249.20
RESERVE FOR DEMOLITION ESCROW		15,700.00
RESERVE FOR ZONING ESCROW		47,212.69
RESERVE FOR UNEMPLOYMENT TRUST		160,261.53
RESERVE FOR AFFORDABLE HOUSING TRUST		30,091.37
RESERVE FOR CONFISCATED FUNDS		5,483.61
RESERVE FOR RECREATION TRUST		119,785.50
OTHER TRUST FUNDS PAGE TOTAL	2,412,129.57	627,308.06

(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

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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	908,678.97	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	908,678.97
CASH	3,054,028.28	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	8,908,679.34	
UNFUNDED	12,842,613.61	
DUE TO -		
PAGE TOTALS	25,714,000.20	908,678.97

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
INVESTORS BANK	17,725,613.84
MANASQUAN BANK	4,039,757.89
GENERAL CAPITAL	
INVESTORS BANK	2,953,141.28
INVESTORS BANK - GREEN TRUST	113,000.00
ANIMAL CONTROL FUND	
INVESTORS BANK	64,827.58
UNEMPLOYMENT TRUST FUND	
INVESTORS BANK	160,261.53
AFFORDABLE HOUSING FUND (COAH)	
INVESTORS BANK	30,601.37
MUNICIPAL OPEN SPACE	
INVESTORS BANK	334,972.00
RECREATION TRUST FUND	
INVESTORS BANK	121,490.18
POLICE - OTHER TRUST	
INVESTORS BANK - SOR	825.24
INVESTORS BANK - SUMMER CAMP	3,264.07
INVESTORS BANK - DARE	1,553.21
WATER & SEWER UTILITY CAPITAL	
INVESTORS BANK	300,893.92
WATER & SEWER UTILITY OPERATING	
INVESTORS BANK	1,524,799.80
GRANT FUND	
INVESTORS BANK	260,146.91
CONFISCATED FUNDS - DEDICATED BY RIDER	
INVESTORS BANK	5,483.61
REGULAR TRUST	
INVESTORS BANK	460,675.02
INVESTORS BANK - PUBLIC DEFENDER FUND	54,387.40
ENGINEERING ESCROW	
INVESTORS BANK	27,830.71
DEMOLITION ESCROW	
INVESTORS BANK	16,700.00
PERFORMANCE BOND ESCROW	
INVESTORS BANK	190,125.64
PAGE TOTAL	28,390,351.20

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
						-
DOT MUNICIPAL AID GRANT	940,746.90	286,000.00				1,226,746.90
CLEAN COMMUNITIES GRANT		42,267.96	42,267.96			-
CDBG GRANT RECEIVABLE		35,000.00				35,000.00
DRIVE SOBER GET PULLED OVER	6,000.00		4,800.00			1,200.00
BULLET PROOF VEST	13,150.02					13,150.02
DISTRACTED DRIVING		6,000.00	1,680.00		4,320.00	-
BODY ARMOR REPLACEMENT FUND		2,402.87	2,402.87			-
SENIOR SERVICES COUNTY GRANT		33,533.00	33,533.00			-
CCDBG H&S CHILD CARE GRANT	4,000.00		4,000.00			-
OCCARES ACT	118,314.78		118,314.78			-
BAYHEAD SHARED SERVICE AGREEMENT		18,928.00	9,464.00			9,464.00
BODY WORN CAMERA		85,596.00	21,399.00			64,197.00
						-
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PAGE TOTALS	1,082,211.70	509,727.83	237,861.61	-	4,320.00	1,349,757.92

**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	1,082,211.70	509,727.83	237,861.61	-	4,320.00	1,349,757.92
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PAGE TOTALS	1,082,211.70	509,727.83	237,861.61	-	4,320.00	1,349,757.92

**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	1,082,211.70	509,727.83	237,861.61	-	4,320.00	1,349,757.92
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TOTALS	1,082,211.70	509,727.83	237,861.61	-	4,320.00	1,349,757.92

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				
Drunk Driving Enforcement	5,485.01			2,254.27			3,230.74
Clean Community Program	26,743.29		42,267.96	21,238.00	(9,113.62)		38,659.63
Alcohol Education Rehab Program	5,828.82			1,400.00			4,428.82
Body Armor Grant	3,407.13	2,402.87		3,126.20	(2,422.00)		261.80
Donation for Protective Equipment	297.36						297.36
Recycling Tonnage	1,494.18		29,401.38	7,586.37	(800.00)		22,509.19
Pedestrian Safety Grant	8,788.90						8,788.90
Distracted Driving Crackdown			6,000.00	1,680.00		4,320.00	-
NJDOT Grant	401,500.00		286,000.00	365,053.44	(8,221.26)		314,225.30
NJDOT Shore Boulevard	334,754.33			266,305.46			68,448.87
Bullet Proof Vest	11,618.97			3,126.20	(2,422.00)		6,070.77
Drive Sober or Pull Over	3,745.00			1,920.00			1,825.00
Senior Services County Grant	3,461.09	17,918.00	15,615.00	17,091.75	(16,043.00)		3,859.34
Body-Worn Cameras			85,596.00	17,510.59	(55,828.27)		12,257.14
Community Development Block Grant			35,000.00		(6,500.00)		28,500.00
NJ Transportation Trust	325,000.00			321,691.23			3,308.77
Bayhead Shared Service Agreement			18,928.00	9,464.00			9,464.00
							-
							-
PAGE TOTALS	1,132,124.08	20,320.87	518,808.34	1,039,447.51	(101,350.15)	4,320.00	526,135.63

**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	1,132,124.08	20,320.87	518,808.34	1,039,447.51	(101,350.15)	4,320.00	526,135.63
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PAGE TOTALS	1,132,124.08	20,320.87	518,808.34	1,039,447.51	(101,350.15)	4,320.00	526,135.63

Sheet
11.1

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	1,132,124.08	20,320.87	518,808.34	1,039,447.51	(101,350.15)	4,320.00	526,135.63
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PAGE TOTALS	1,132,124.08	20,320.87	518,808.34	1,039,447.51	(101,350.15)	4,320.00	526,135.63

Sheet
11.2

**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	1,132,124.08	20,320.87	518,808.34	1,039,447.51	(101,350.15)	4,320.00	526,135.63
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							-
TOTALS	1,132,124.08	20,320.87	518,808.34	1,039,447.51	(101,350.15)	4,320.00	526,135.63

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	-	-	-	-	-	-
American Rescue Plan				982,419.05		982,419.05
						-
						-
						-
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TOTALS	-	-	-	982,419.05	-	982,419.05

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	12,404,905.96
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	7,048,707.00
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	39,668,267.00
Paid	39,287,750.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	12,785,422.96	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	7,048,707.00	XXXXXXXXXX
	59,121,879.96	59,121,879.96

* 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	58,550.03
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	14,822,123.94
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	87,661.71
Paid	14,880,674.05	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	87,661.63	XXXXXXXXXX
	14,968,335.68	14,968,335.68

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	2,900,000.00	2,900,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	3,067,322.92	3,148,414.51	81,091.59
Added by N.J.S.A. 40A:4-87 (List on 17a)	518,808.34	518,808.34	-
			-
			-
Total Miscellaneous Revenue Anticipated	3,586,131.26	3,667,222.85	81,091.59
Receipts from Delinquent Taxes	400,000.00	470,305.20	70,305.20
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	15,393,252.67	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	15,393,252.67	16,479,912.09	1,086,659.42
	22,279,383.93	23,517,440.14	1,238,056.21

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	69,820,882.77
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	39,668,267.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	14,822,123.94	xxxxxxxxxx
Due County for Added and Omitted Taxes	87,661.71	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	66,371.00	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,303,452.97
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	16,479,912.09	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	71,124,335.74	71,124,335.74

*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		21,760,575.59
2021 Budget - Added by N.J.S.A. 40A:4-87		518,808.34
Appropriated for 2021 (Budget Statement Item 9)		22,279,383.93
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		75,000.00
Total General Appropriations (Budget Statement Item 9)		22,354,383.93
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		22,354,383.93
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	20,132,254.04	
Paid or Charged - Reserve for Uncollected Taxes	1,303,452.97	
Reserved	552,676.91	
Total Expenditures		21,988,383.92
Unexpended Balances Canceled (see footnote)		366,000.01

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	81,091.59
Delinquent Tax Collections	XXXXXXXXXX	70,305.20
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,086,659.42
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	366,000.01
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	277,714.44
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	554,292.49
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	6.65
Cancel Accounts Payable		2,060.70
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	7,048,707.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	7,048,707.00
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	0.56	XXXXXXXXXX
Tax Appeal Refund	852.32	
Refund of Prior Year Revenues	1,635.06	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,435,642.56	XXXXXXXXXX
	9,486,837.50	9,486,837.50

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	5,481,893.24
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,435,642.56
4. Amount Appropriated in the 2021 Budget - Cash	2,900,000.00	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	5,017,535.80	xxxxxxxxxx
	7,917,535.80	7,917,535.80

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

Cash		21,741,786.34
Investments		
[REDACTED]		
Sub Total		21,741,786.34
Deduct Cash Liabilities Marked with "C" on Trial Balance		16,811,163.30
Cash Surplus		4,930,623.04
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	11,362.76	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		11,362.76
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		4,941,985.80

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) #			\$ 69,730,021.95
or			
(Abstract of Ratables)			\$ (27,190.56)
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.			\$ 669,158.89
5a. Subtotal 2021 Levy	\$ 70,371,990.28		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy			\$ 70,371,990.28
6. Transferred to Tax Title Liens			\$ 379.44
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ 58,999.84
9. Discount Allowed			\$
10. Collected in Cash: In 2020	\$ 819,652.84		
In 2021*	\$ 68,264,342.86		
Homestead Benefit Credit	\$ 647,158.98		
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 139,728.09		
Total To Line 14	\$ 69,870,882.77		
11. Total Credits			\$ 69,930,262.05
12. Amount Outstanding December 31, 2021			\$ 441,728.23
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is	99.28%		

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			\$ 69,870,882.77
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ 50,000.00
To Current Taxes Realized in Cash (Sheet 17)			\$ 69,820,882.77

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)	\$ 69,870,882.77
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 69,870,882.77
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 70,371,990.28
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.29%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 69,870,882.77
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 69,870,882.77
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 70,371,990.28
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.29%

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	12,834.38	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	132,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Deductions Allowed By Tax Collector	8,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,271.91
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	5,784.93
9. Received in Cash from State	XXXXXXXXXX	135,414.78
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	11,362.76
Due To State of New Jersey	-	XXXXXXXXXX
	153,834.38	153,834.38

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

Line 2	132,500.00	
Line 3	-	
Line 4	8,500.00	
Sub - Total	141,000.00	
Less: Line 7	1,271.91	
To Item 10, Sheet 22	139,728.09	

**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	300,000.00
Taxes Pending Appeals	300,000.00	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
Reserve for Taxes for State Appeal			50,000.00
Balance - December 31, 2021		350,000.00	XXXXXXXXXX
Taxes Pending Appeals*	350,000.00	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		350,000.00	350,000.00

jburr@ptboro.com
Signature of Tax Collector

T-8296
License #

1/26/2022
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		558,998.45	XXXXXXXXXX
A. Taxes	557,400.80	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,597.65	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes			XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	558,998.45
8. Totals		558,998.45	558,998.45
9. Balance Brought Down		558,998.45	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	470,305.20
A. Taxes	470,305.20	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		379.44	XXXXXXXXXX
13. 2021 Taxes		441,728.23	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	530,800.92
A. Taxes	528,823.83	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,977.09	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,001,106.12	1,001,106.12

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 84.13%

17. Item No.14 multiplied by percentage shown above is 446,562.81 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	488,900.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. 		XXXXXXXXXX
5B. 	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	488,900.00
	488,900.00	488,900.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from 2021	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization - Municipal*	\$	\$	\$ 75,000.00	\$ 75,000.00
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00

*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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		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

hshah@ptboro.com
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	-	-	-	-	-

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

hshah@ptboro.com
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	14,860,000.00	
Issued	xxxxxxxx		
Paid	2,075,000.00	xxxxxxxx	
Outstanding - December 31, 2021	12,785,000.00	xxxxxxxx	
	14,860,000.00	14,860,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,275,000.00
2022 Interest on Bonds*		\$ 417,633.00	
ASSESSMENT SERIAL BONDS			
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)			\$ 417,633.00

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
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			\$ -
LOAN			
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			\$ -
LOAN			
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			\$ -
LOAN			
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		\$	
TYPE I SCHOOL SERIAL BONDS			
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. 	\$	\$
6. 	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
General Improvements	2,500,000.00	10/18/2019	8,000,000.00	03/15/22	0.2200%		7,431.00	03/15/22
Page Totals	2,500,000.00		8,000,000.00			-	7,431.00	

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	2,500,000.00		8,000,000.00			-	7,431.00	
PAGE TOTALS	2,500,000.00		8,000,000.00			-	7,431.00	

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	2,500,000.00		8,000,000.00			-	7,431.00	
PAGE TOTALS	2,500,000.00		8,000,000.00			-	7,431.00	

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.								
Total			-	-		-	-	

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding 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
01-12 Various General Improvement	1,447.52					1,447.52		
08-10/09-03 Various General Improvement	691.25					691.25		
10-07 Various General Improvement	31.25				31.25			
10-18 Various General Improvement	2,895,769.00				1,285.00		27,672.69	
12-15/15-02 Various General Improvement	24,729.39					11,445.32	13,284.07	
13-13 Various General Improvement	333.19					333.19		
13-19 Various General Improvement	392.31					99.65	292.66	
14-08 Various General Improvement	44,476.09					4,635.02	39,841.07	
15-18 Various General Improvement	96,387.05				14,334.00	8,549.19	73,503.86	
16-07 Various General Improvement	249,365.25			1,104.22	186,551.46	928.07	60,781.50	
17-05 Various General Improvement	13,557.26					4,326.95	9,230.31	
17-06 Various General Improvement	8,730.31				2,919.00		5,811.31	
17-09 Various General Improvement	419,713.28			1,095.00	206,318.66		212,299.62	
17-22 Various General Improvement	8,751.43						8,751.43	
18-02 Various General Improvement	561,524.96			61,304.47	331,531.16		168,689.33	
18-16 Rec Facility Improvements	3,520.18				1,519.32		2,000.86	
19-10 Various General Improvement		823,386.98		93,455.07	605,314.93			124,616.98
19-16 Various General Improvement		18,756.16		11,821.46				6,934.70
20-04 Various General Improvement		1,248,810.36		36,722.05	717,761.51			494,326.80
Page Total	4,329,419.72	2,090,953.50	-	205,502.27	2,067,566.29	32,456.16	622,158.71	625,878.48

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	4,329,419.72	2,090,953.50	-	205,502.27	2,067,566.29	32,456.16	622,158.71	625,878.48
20-07 Purchase of Police Vehicles	482.25						482.25	
21-06 Various General Improvement			2,512,600.00	1,498,657.81	205,500.28			808,441.91
21-16 Acquisition of Ambulance			224,400.00		220,500.00			3,900.00
PAGE TOTALS	4,329,901.97	2,090,953.50	2,737,000.00	1,704,160.08	2,493,566.57	32,456.16	622,640.96	1,438,220.39

Sheet 35.1

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	4,329,901.97	2,090,953.50	2,737,000.00	1,704,160.08	2,493,566.57	32,456.16	622,640.96	1,438,220.39
PAGE TOTALS	4,329,901.97	2,090,953.50	2,737,000.00	1,704,160.08	2,493,566.57	32,456.16	622,640.96	1,438,220.39

Sheet 35.2

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	4,329,901.97	2,090,953.50	2,737,000.00	1,704,160.08	2,493,566.57	32,456.16	622,640.96	1,438,220.39
GRAND TOTALS	4,329,901.97	2,090,953.50	2,737,000.00	1,704,160.08	2,493,566.57	32,456.16	622,640.96	1,438,220.39

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
Various General Improvements	2,512,600.00	2,386,300.00	126,300.00	126,300.00
Purchase of an Ambulance	224,400.00	213,100.00	11,300.00	11,300.00
Total	2,737,000.00	2,599,400.00	137,600.00	137,600.00

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	27,095.62
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	32,456.16
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	59,551.78	xxxxxxxxxx
	59,551.78	59,551.78

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 | \$ | <u>70,371,990.28</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>69,870,882.77</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>49,260,393.20</u> |

(*) 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

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

Answer YES or NO 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

D.

- | | | | |
|--|---------|----|--|
| 1. Cash Deficit 2020 | | \$ | <input type="text"/> |
| 2. 4% of 2020 Tax Levy for all purposes: | | | |
| | Levy -- | \$ | <input type="text"/> = \$ <input type="text"/> |
| 3. Cash Deficit 2021 | | \$ | <input type="text"/> |
| 4. 4% of 2021 Tax Levy for all purposes: | | | |
| | Levy -- | \$ | <input type="text"/> = \$ <input type="text"/> |

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/> -
2. County Taxes	\$	<input type="text"/>	\$ 87,661.63	\$ 87,661.63
3. Amounts due Special Districts	\$	<input type="text"/>	\$ -	\$ -
4. Amount due School Districts for School Tax	\$	<input type="text"/>	\$ 12,785,422.96	\$ 12,785,422.96

UTILITIES ONLY

Note:

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

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

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

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

Title of Account	Debit	Credit
Cash	1,513,276.59	
Investments		
Change Fund	300.00	
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	747,582.14	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		47,271.77
Encumbrances Payable		300,955.67
Accrued Interest on Bonds and Notes		114,984.90
Due to -		
Reserve For COVID-19 (CARES Act)		69,284.83
Accounts Payable		895.00
		16,111.23
Subtotal - Cash Liabilities		549,503.40 "C"
Reserve for Consumer Accounts and Lien Receivable		747,582.14
Fund Balance		964,073.19
Total	2,261,158.73	2,261,158.73

(Do not crowd - add additional sheets)

ANALYSIS OF WATER & 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								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

SCHEDULE OF WATER & SEWER UTILITY UTILITY BUDGET - 2

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	471,000.00	471,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Water/Sewer Fees	6,681,800.00	6,929,438.97	247,638.97
Interest	30,000.24	23,615.64	(6,384.60)
Miscellaneous	110,000.00	106,268.95	(3,731.05)
			-
Reserve for COVID-19 (CARES Act)	62,982.76	62,982.76	-
Reserve for Debt Service			-
Capital Fund Balance	150,000.00	150,000.00	
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	7,505,783.00	7,743,306.32	237,523.32
Deficit (General Budget) **			-
	7,505,783.00	7,743,306.32	237,523.32

** 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		7,505,783.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		7,505,783.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		7,505,783.00
Deduct Expenditures:		
Paid or Charged	7,340,284.59	
Reserved	47,271.77	
Surplus (General Budget)**		
Total Expenditures		7,387,556.36
Unexpended Balance Canceled (See Footnote)		118,226.64

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2021 OPERATION

WATER & SEWER UTILITY UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	7,743,306.32	
Miscellaneous Revenue Not Anticipated	5,615.18	
2020 Appropriation Reserves Canceled in 2021	379,564.20	
Total Revenue Realized		8,128,485.70
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	7,340,284.59	
Reserved	47,271.77	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	7,387,556.36	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		7,387,556.36
Excess		740,929.34
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	740,929.34	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2020 Appropriation Reserves Canceled in 2021	379,564.20	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		379,564.20

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

RESULTS OF 2021 OPERATIONS - WATER & SEWER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	237,523.32
Unexpended Balances of Appropriations	XXXXXXXXXX	118,226.64
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	5,615.18
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	379,564.20
Cancelled Accounts Payable		3,574.00
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	744,503.34	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	744,503.34	744,503.34

OPERATING SURPLUS - WATER & SEWER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	690,569.85
Excess in Results of 2021 Operations	XXXXXXXXXX	744,503.34
Amount Appropriated in the 2021 Budget - Cash	471,000.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	964,073.19	XXXXXXXXXX
	1,435,073.19	1,435,073.19

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

Cash		1,513,276.59
Investments		
Interfund Accounts Receivable		
Subtotal		1,513,276.59
Deduct Cash Liabilities Marked with "C" on Trial Balance		549,503.40
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		963,773.19
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.		963,773.19

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

SCHEDULE OF WATER & SEWER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	<u>725,842.20</u>
Increased by:			
Rents Levied		\$	<u>7,040,809.77</u>
Decreased by:			
Collections	\$	<u>7,019,069.83</u>	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	<u>7,019,069.83</u>
Balance December 31, 2021		\$	<u><u>747,582.14</u></u>

SCHEDULE OF WATER & SEWER UTILITY UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER & SEWER UTILITY UTILITY FUND

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

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit 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	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

hshah@ptboro.com
 Chief Financial Officer

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
WATER & SEWER UTILITY UTILITY CAPITAL BONDS			
Outstanding - January 1, 2021	XXXXXXXXXX	7,800,000.00	
Issued	XXXXXXXXXX		
Paid	570,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	7,230,000.00	XXXXXXXXXX	
	7,800,000.00	7,800,000.00	
2022 Bond Maturities - Capital Bonds			\$ 595,000.00
2022 Interest on Bonds		\$ 253,186.00	

INTEREST ON BONDS - WATER & SEWER UTILITY UTILITY BUDGET

2022 Interest on Bonds (*Items)	\$	253,186.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	114,984.90
Subtotal	\$	138,201.10
Add: Interest to be Accrued as of 12/31/2022	\$	107,620.31
Required Appropriation 2022	\$	245,821.41

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 & SEWER UTILITY UTILITY NJIB LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	528,772.27	
Issued	XXXXXXXXXX		
Paid	40,906.49	XXXXXXXXXX	
Outstanding - December 31, 2021	487,865.78	XXXXXXXXXX	
	528,772.27	528,772.27	
2022 Loan Maturities			\$ 40,906.49
2022 Interest on Loans		\$ 11,227.50	
WATER & SEWER UTILITY UTILITY LOAN			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

INTEREST ON LOANS - WATER & SEWER UTILITY UTILITY BUDGET

2022 Interest on Loans (*Items)	\$	11,227.50	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$		
Subtotal	\$	11,227.50	
Add: Interest to be Accrued as of 12/31/2022	\$		
Required Appropriation 2022			\$ 11,227.50

LIST OF LOANS ISSUED DURING 2021

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

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

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

INTEREST ON LOANS - WATER & SEWER UTILITY UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2021

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

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
							For Principal	For Interest	
1.	VARIOUS IMPROVEMENTS	1,100,000.00	10/15/2020	1,100,000.00	3/15/2022	0.22%		605.00	3/15/2022
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL		1,100,000.00		1,100,000.00			-	605.00	

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 & 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.								
TOTAL	1,100,000.00		1,100,000.00			-	605.00	

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 & SEWER UTILITY UTILITY BUDGET	
2022 Interest on Notes	\$ 605.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$
Subtotal	\$ 605.00
Add: Interest to be Accrued as of 12/31/2022	\$ 489.04
Required Appropriation 2022	\$ 1,094.04

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER & SEWER UTILITY UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2019 or prior must be appropriated in full in the 2023 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER & SEWER UTILITY UTILITY

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

Sheet 51a

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
03-16 VARIOUS IMPROVEMENTS	11,565.20						11,565.20	
05-22 VARIOUS IMPROVEMENTS	2,900.00				700.95		2,199.05	
06-20 VARIOUS IMPROVEMENTS	3,719.83				3,717.32		2.51	
10-08 VARIOUS IMPROVEMENTS	11,758.05						11,758.05	
10-15/12-03 VARIOUS IMPROVEMENTS	52,623.88						52,623.88	
11-01 VARIOUS IMPROVEMENTS	2,100.00						2,100.00	
12-05 VARIOUS IMPROVEMENTS	1,072.68				1,072.68		-	
12-16 VARIOUS IMPROVEMENTS	1,359.13				550.00		809.13	
15-19 VARIOUS IMPROVEMENTS	48.75						48.75	
16-08 VARIOUS IMPROVEMENTS	154,816.19				4,132.32	16,609.00	134,074.87	
17-10 VARIOUS IMPROVEMENTS	12,757.48				8,907.62	1,314.11	2,535.75	
18-03 VARIOUS IMPROVEMENTS		116,656.42			3,570.49	4,827.00		108,258.93
19-07 VARIOUS IMPROVEMENTS		19,763.96				19,373.31		390.65
19-12 REPLACEMENT FILTER VESSELS		4,399.64			2,800.00			1,599.64
19-13 SANITARY SEWER REPAIRS		0.10					0.10	
19-17 VARIOUS IMPROVEMENTS		100,499.73			17,045.95	709.50		82,744.28
20-05 VARIOUS IMPROVEMENTS		113,492.37			21,373.08			92,119.29
21-07			269,700.00		61,153.86	28,079.26		180,466.88
PAGE TOTALS	254,721.19	354,812.22	269,700.00	-	125,024.27	70,912.18	217,717.29	465,579.67

Sheet 52

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	254,721.19	354,812.22	269,700.00	-	125,024.27	70,912.18	217,717.29	465,579.67
PAGE TOTALS	254,721.19	354,812.22	269,700.00	-	125,024.27	70,912.18	217,717.29	465,579.67

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 & 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	254,721.19	354,812.22	269,700.00	-	125,024.27	70,912.18	217,717.29	465,579.67
PAGE TOTALS	254,721.19	354,812.22	269,700.00	-	125,024.27	70,912.18	217,717.29	465,579.67

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 & 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	254,721.19	354,812.22	269,700.00	-	125,024.27	70,912.18	217,717.29	465,579.67
PAGE TOTALS	254,721.19	354,812.22	269,700.00	-	125,024.27	70,912.18	217,717.29	465,579.67

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 & 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	254,721.19	354,812.22	269,700.00	-	125,024.27	70,912.18	217,717.29	465,579.67
TOTALS	254,721.19	354,812.22	269,700.00	-	125,024.27	70,912.18	217,717.29	465,579.67

Sheet 52.4

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

WATER & SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	247,707.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	15,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	13,800.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	248,907.00	XXXXXXXXXX
	262,707.00	262,707.00

WATER & SEWER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	13,600.00
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	13,600.00	XXXXXXXXXX
	13,600.00	13,600.00

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

WATER & SEWER UTILITY UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2021 or Prior Years
21-07 VARIOUS IMPR.	269,700.00	255,900.00	13,800.00	13,800.00
	269,700.00	255,900.00	13,800.00	13,800.00

WATER & SEWER UTILITY UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	173,175.07
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve	150,000.00	xxxxxxxxx
Balance - December 31, 2021	23,175.07	xxxxxxxxx
	173,175.07	173,175.07